

2020 PROPOSED BUDGET

BOONE COUNTY MISSOURI



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To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2020 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus other financing sources and appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

Organizational Structure and Its Impact on Planning Processes and Long-term Goals

Boone County's statutory elective form of government differs significantly from a charter form of government or a council-city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year.

Within this form of government, independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and

- Equipping employees with technology and other resources necessary for public services and providing reasonable and competitive compensation and benefits.

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through established internal processes. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are standing committees which provide an organizational mechanism for policy review and development as well as consensus-building regarding specific goals, objectives, and budget priorities. Committee membership is comprised of elected officials and appointed department directors and committee recommendations are subject to County Commission approval.

Local Economic Conditions and Assumptions

The local economy reflects a mix of retail, education, service and medical industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals (University Hospital and Clinics, Boone Hospital, Veterans Hospital), the City of Columbia, Veterans United Home Loans, Shelter Insurance Company, MBS Textbook Exchange, and Columbia College.

The County's unemployment rate of 1.7% compares favorably to the state and federal rates of 2.4% and 3.5%, respectively (published rates as of September 2019). With a population of approximately 178,000, Boone County is seventh largest of Missouri's 114 counties. Boone County's population has grown more than 15% over the past decade; this compares to Missouri's 2.3% population growth for the same time period.

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low and stable. This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade have resulted in revenue reductions. The state has reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, Public Administrator personnel, and reimbursement for property assessment activities. This budget assumes continuation of these reductions, but it assumes no further reductions. County officials, however, continue to closely monitor the state's appropriation process.

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with nearly 70% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the on-going erosion of this tax base resulting from the growth in untaxed remote retail sales, including e-commerce sales. Sales tax revenues have declined since 2017 and are projected to continue declining into the foreseeable future unless the problem of untaxed e-commerce activity is resolved.

2020 Budgetary Issues and Solutions

The County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and

the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals tend to impact budget development more so than entity-wide goals.

In evaluating and prioritizing the various needs identified through the budget process, highest priority is given to *statutory county governmental functions* which include:

- Law enforcement, Corrections, and Prosecution
- Operation of the Circuit Court, Juvenile Office, and the Juvenile Detention Center
- General Government functions which includes public records, property assessment and mapping, property tax administration, voter registration, elections, budget and finance, and treasury management
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in November 2012)
- Public Safety 911 and Emergency Management (voter approved in April 2013)

Over the years, the County Commission has authorized additional services beyond those identified above such as animal control services, on-site waste water management, community/civic services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services.

The following priorities have shaped the 2020 budget:

1. Maintain fiscal stability within the County's major operating funds despite shrinking sales tax revenues
2. Maintain competitive salaries and benefits for the County's workforce
3. Provide replacement of essential equipment, vehicles, and technology
4. Provide funding for required elections
5. Provide routine maintenance and preservation of the County's transportation network

Priority #1--Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children's Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 46% in the General Fund; 78% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for approximately 68% of total revenue.

In 2017, voter-approved sales tax levies generated \$49.7 million in sales tax revenue and it has been declining since. Estimated sales tax revenue for Fiscal Year 2020 is \$47.6 million, a **decline of \$2.1 million or 4.2% compared to fiscal year 2017 and consists of the following:**

- General Fund (one-half cent levy): decline of \$600,000 since 2017
- Road & Bridge Fund (one-half cent levy): decline of \$600,000 since 2017

- Children's Services Fund (one-quarter cent levy): decline of \$320,000
- 911/Emergency Management Fund (three-eighths cent levy): decline of \$450,000
- Law Enforcement Sales Tax Fund (one-eighth cent levy): decline of \$150,000.

The fiscal year 2020 budget assumes that sales tax revenue will shrink by 1.75% in 2019 and by an additional 1.75% in 2020.

Sales tax revenue is expected to continue shrinking until the problem of untaxed e-commerce is addressed. Under current Missouri law, the only mechanism by which locally approved sales tax rates may be extended to remote internet sales requires voter approval. I strongly urge the County Commission and other elected officials to seek voter approval necessary to solve this growing and alarming problem.

The County is legally authorized to set a property tax levy for the General Fund and the Road and Bridge Fund. For decades, the County has chosen to set its property tax levy significantly below the maximum rate allowed by law. For instance, in 2019, the County set its property tax rate at \$0.17 per \$100 assessed valuation (\$0.12 cents for General Revenue and \$0.05 cents for Road & Bridge), but the County was legally authorized to set the rate as high as \$0.31 per \$100 assessed valuation. Historically, the County has chosen to set its property tax levy significantly below the maximum allowed by law. Officials were able to voluntarily choose a lower rate because sales tax revenues provided enough operating revenue to meet the County's needs and sales tax revenue grew year-over-year commensurate with population growth and the growing demand for services. This is no longer true for Boone County due to untaxed e-commerce retail activity.

Given the recent and alarming decline in sales tax revenue caused by untaxed e-commerce, the County will need to utilize a portion of its property tax revenue capacity to partially off-set the loss of sales tax revenue in the fiscal year 2020 budget. Subsequent annual budgets may require additional increases in property tax revenue.

Budgetary Impact—The Fiscal Year 2020 budget reflects a 2-cent increase in the property tax revenue for the General Fund (i.e., the property tax rate for the General Fund would increase from \$0.12 per \$100 assessed valuation to \$0.14 per \$100 assessed valuation). This 2-cent increase in property tax is expected to generate \$600,000, which offsets the amount of decline in sales tax revenue to the General Fund since 2017.

For the average Boone County property owner having a home with an estimated market value of \$200,000, this would result in additional annual property taxes of \$7.60.

In developing the fiscal year 2020 budget, the County has limited personnel growth: the only new FTE is a grant-funded traffic Deputy for the Sheriff's Department. The County has also limited new and replacement assets to the highest priority needs. In addition, and as described in the next section, salary increases are limited and fall short of keeping pace with inflation.

Most fees are set by state statute and cannot be changed by the County Commission. However, there are a few revenue sources controlled by the County Commission: for example, building permits and food handler permits. In the fiscal year 2020 budget, the County Commission has reviewed county-controlled fees and authorized small increases in order to achieve the target cost recovery percentages established by County policy.

In addition to the foregoing, the fiscal year 2020 budget reflects planned use of fund balance resources, primarily to pay for new and replacement fixed assets, emergency appropriations, and non-recurring projects. However, if the problem of untaxed e-

commerce is not addressed and sales tax revenues continue to shrink, the County will be faced with significant budgetary challenges that will inevitably result in workforce reductions and a decline in service levels.

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17%. This minimum requirement is necessary to ensure adequate cash flow. Fund balances for the Road and Bridge Fund and for the Law Enforcement Services Fund are expected to meet the minimum requirement at the end of fiscal year 2020. Fund balances in the General Fund, the 911/Emergency Management Fund, and the Children's Services Fund are expected to exceed the minimum requirement. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Priority #2--Maintain competitive salaries and benefits for the County's workforce: The County self-insures employee health and dental benefits and there are no changes to employer-paid premiums or to employee-paid dependent premiums.

The County reviews its salary range table in odd-numbered years to ensure that the County maintains competitive rates of pay. In response to this bi-annual review, the 2019 budget reflected a 1% increase to the minimum and maximum pay rates reflected on the County's range table. The 2020 budget reflects no further adjustment to the County's range table.

County employees receive pension benefits under the state-wide County Employee Retirement Fund (CERF) which began in 1994. Initially, County employees were required to contribute 2%; later the mandatory contribution was increased to 6%. Counties are permitted to pay up to 4% of the mandatory contribution on behalf of employees subject to the 6% contribution requirement. The 2019 budget included funding for the County to pay 2% of the employees' mandatory 6% contribution. The resulting 4% employee-paid contribution is more consistent with other government employers which enhances the County's ability to recruit and retain employees. The fiscal year 2020 budget includes funding for continuation of this County-paid benefit.

The fiscal 2020 budget includes funding for salary increases, which are awarded at the discretion of each administrative authority and are intended to reward performance and address wage compression issues.

Budgetary Impact— The salary increase has a combined budgetary impact of \$322,000 (average 1.75%) across all operating funds and consists of the following:

- General Fund--\$188,000
- Road and Bridge Fund--\$53,000
- 911/Emergency Management Fund--\$40,000
- Law Enforcement Services Fund--\$14,000
- All other funds combined--\$27,000

Priority #3 --Replacement of essential equipment, vehicles, and technology:

technology: The 2020 budget includes funding to replace computer and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County's Emergency Communications Radio Network infrastructure.

Budgetary Impact— The fiscal year 2020 budget includes approximately \$4.8 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$865,000:** includes \$400,000 for new and replacement computer hardware and software; \$300,000 to replace law enforcement in-car video equipment and to deploy body cameras; \$35,000 for an additional vehicle required for a grant-funded Sheriff's Deputy position; and \$125,000 for various office equipment and jail equipment.
- **Road and Bridge Fund--\$1.07 million:** includes funding for routine replacement of machinery, equipment, and vehicles.
- **Law Enforcement Services Fund--\$573,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$2.1 million:** includes \$600,000 new and replacement computer hardware and software; \$1.0 million funding for radio network infrastructure improvement; \$300,000 to migrate 911 radio network operations to a new transmitter model and \$50,000 for various radio network equipment; and \$150,000 for new and replacement emergency sirens.
- **Various non-major funds-- \$214,000:** includes funding for replacement of various equipment and technology for the Assessor's Office, the Collector's Office, the Recorder of Deeds, the Sheriff's Office, and the Circuit Court.

Additional information regarding new and replacement fixed asset funding is included in the Personnel and Fixed Asset Summary tab section of this document.

Priority #4—Provide funding for elections: The County is required to provide county-wide elections for the April Hospital Board of Trustees election as well as the August primary and the November general elections. Fiscal year 2020 is a presidential election year which results in higher election costs for the County.

Budgetary Impact— The fiscal year 2020 budget includes approximately \$875,000 for election-related activity.

Priority #5--Transportation Network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 24% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage,

regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges, and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed three times, with the current authorization expiring September 30, 2028. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$13.7 million in fiscal year 2020. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.1 million represents *net additional revenue* to the County.

The County is required to make statutory property tax distributions to the various cities located within the County and to the Centralia Special Road District (CSRD); in addition, the County voluntarily distributes a portion of the sales tax revenue to these entities each year pursuant to intergovernmental agreements.

Budgetary Impact— The fiscal year 2020 budget includes total appropriations of \$20.9 million in the Road and Bridge Fund allocated as follows:

- \$ 3.2 million – Distributions to cities and the Centralia Special Road District
- \$17.7 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment. The budget includes a \$2.0 million “one-time” contractual payment to the Missouri Department of Transportation (MoDOT) for the I-70 bridge replacement project.

Budget Process and Calendar

The annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Pursuant to state law, Boone County is classified as a first class non-charter county; as such, the elected County Auditor serves as Budget Officer.

The process and deadlines set forth by statute are intended to provide a means for independently elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information; to ensure that public hearings are conducted; and to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

Budget Summary Schedules

An aggregate comparison of the fiscal year 2019 and 2020 annual operating budgets (all funds combined) is shown below. The amounts shown below are *net of inter-fund transfers*.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2019	2020	%	2019	2020	2019	2020
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 72,934,227	71,939,520	-1%	\$ 6,400,548	6,938,314	\$ 1,780	2,030
Other Financing Sources (<i>net of interfund transfers</i>)	114,308	282,000		3,000	300	-	-
Planned Use of Fund Balance (net)	14,823,853	13,655,100		147,357	-	1,104	1,851
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 87,872,388	85,876,620	-2%	\$ 6,550,905	6,938,614	\$ 2,884	3,881
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 87,872,388	85,876,620	-2%	\$ 6,550,905	6,738,601	\$ 2,884	3,881
Projected Net Fund Balance as of December 31		\$ 42,744,189				\$ 6,475,391	\$ 58,027

The schedules presented on the following pages demonstrate the relationship between the County's various functional units and its overall financial structure. The following schedules are included:

Budget Summary by Fund Type: This schedule presents a consolidated budget overview for the government as a whole including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information is provided on an individual fund basis in the *Fund Statements* tab section of this document.

Matrix of Expenditures and Financial Uses by Function and Class: This matrix shows the relationship between functional areas and classification of expenditure.

Expenditures by Functional Unit and Funding Source: This schedule shows the relationship between budgetary amounts for each functional unit and the source of funding. This schedule demonstrates the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.



2020 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 4,534,300	1,683,100	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	13,740,000	14,237,000	3,430,000	6,458,000	10,287,000
Franchise Taxes	163,000	-	-	-	-
Licenses and Permits	673,549	9,375	-	-	-
Intergovernmental	2,043,128	1,349,570	-	-	120,510
Charges for Services	4,204,251	37,965	500	-	750
Fines and Forfeitures	10,000	-	-	-	-
Interest	417,031	299,025	53,100	313,000	340,000
Hospital Lease	1,981,500	-	-	-	-
Other	2,139,391	23,150	-	-	-
Total Revenues	29,906,150	17,639,185	3,483,600	6,771,000	10,748,260
Other Financing Sources					
Transfer In from other funds	14,493	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	235,750	44,750	-	-
Total Other Financing Sources	15,993	235,750	44,750	-	-
Planned Use of Fund Balance	2,759,756	3,017,124	562,636	5,505,687	469,241
TOTAL FINANCIAL SOURCES	\$ 32,681,899	20,892,059	4,090,986	12,276,687	11,217,501
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 19,176,761	4,402,272	2,812,341	287,341	5,028,133
Materials & Supplies	936,980	2,150,328	151,866	3,690	109,697
Dues Travel & Training	416,824	46,675	33,747	14,720	205,042
Utilities	599,375	115,262	60,391	4,102	362,631
Vehicle Expense	396,317	637,254	50	500	26,739
Equip & Bldg Maintenance	360,070	269,602	64,236	1,000	468,619
Contractual Services	3,281,618	9,042,439	317,025	11,329,387	877,596
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	5,797,991	2,908,352	53,237	620,947	1,033,407
Fixed Assets (New & Replacement)	865,963	1,069,875	573,093	-	2,136,350
Total Expenditures	32,681,899	20,892,059	4,090,986	12,276,687	10,348,214
Other Financing Uses					
Transfer Out to other funds	-	-	-	-	869,287
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	869,287
TOTAL FINANCIAL USES	\$ 32,681,899	20,892,059	4,090,986	12,276,687	11,217,501
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 16,868,924	11,572,830	2,548,781	12,305,279	21,363,428
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,759,756)	(3,017,124)	(562,636)	(5,505,687)	(469,241)
FUND BALANCE (GAAP), end of year	14,109,168	8,555,706	1,986,145	6,799,592	20,894,187
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(343,675)	(5,000,000)	(1,293,600)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 13,765,493	3,555,706	692,545	6,799,592	10,594,187
Net Fund Balance as a percent of expenditures	42.12%	17.02%	16.93%	55.39%	102.38%

* Net Change = "Total Financial Sources" - "Total Financial Uses" - "Fund Balance Used for Operations"

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	6,217,400	-	-	6,217,400
108,284	108,284	-	-	108,284
7,000	48,159,000	-	-	48,159,000
-	163,000	-	-	163,000
59,122	742,046	-	-	742,046
283,308	3,796,516	-	-	3,796,516
2,172,842	6,416,308	6,566,648	-	12,982,956
-	10,000	-	-	10,000
188,684	1,610,840	148,135	2,030	1,761,005
565,000	2,546,500	-	-	2,546,500
7,085	2,169,626	223,531	-	2,393,157
3,391,325	71,939,520	6,938,314	2,030	78,879,864
869,287	883,780	-	-	883,780
-	282,000	300	-	282,300
869,287	1,165,780	300	-	1,166,080
1,340,656	13,655,100	-	1,851	13,656,951
5,601,268	86,760,400	6,938,614	3,881	93,702,895
1,210,744	32,917,592	991,930	-	33,909,522
141,294	3,493,855	89,807	-	3,583,662
124,363	841,371	270	-	841,641
11,940	1,153,701	425,707	-	1,579,408
7,900	1,068,760	19,505	-	1,088,265
17,191	1,180,718	474,086	-	1,654,804
1,637,088	26,485,153	4,680,637	-	31,165,790
1,126,856	1,126,856	-	-	1,126,856
12,000	1,252,000	11,000	-	1,263,000
1,120,337	11,534,271	40,659	3,881	11,578,811
177,062	4,822,343	5,000	-	4,827,343
5,586,775	85,876,620	6,738,601	3,881	92,619,102
14,493	883,780	-	-	883,780
14,493	883,780	-	-	883,780
5,601,268	86,760,400	6,738,601	3,881	93,502,882
9,300,133	73,959,375	6,275,378	97,549	80,332,302
-	-	-	-	-
(1,340,656) *	(13,655,100) *	200,013	(1,851)	(13,456,938) *
7,959,477	60,304,275	6,475,391	95,698	66,875,364
(622,811)	(17,560,086)	-	(37,671)	(17,597,757)
7,336,666	42,744,189	6,475,391	58,027	49,277,607

2020 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	\$ 7,026,385	\$ 591,171	\$ 301,951	\$ 129,112	\$ 35,434
Public Safety & Judicial - Courts	2,084,646	147,649	89,345	141,045	15,475
Public Safety & Judicial - Sheriff/Corrections	9,838,402	441,283	111,315	351,178	300,571
Public Safety & Judicial - Prosecuting Attorney	2,754,714	31,873	55,669	22,929	6,694
Public Safety & Judicial - 911 & Emergency Mgmt	5,028,133	109,697	205,042	362,631	26,739
Public Safety & Judicial - Other	480,410	4,300	2,150	15,845	24,000
Environment, Protective Inspection & Infrastructure	5,363,706	2,162,502	58,324	125,079	657,147
Community Health & Public Services	341,196	5,380	17,575	5,882	2,700
Other	-	-	-	-	-
Total	\$ 32,917,592	\$ 3,493,855	\$ 841,371	\$ 1,153,701	\$ 1,068,760

* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund and reflected in the departmental cost as "Facilities Internal Service Charge", included in Other.

This matrix illustrates the relationship of expenditures by function to the various classifications of expenditure. From this matrix, the reader can understand the extent to which specific classifications of expenditures are significant to any given functional area. For instance, this matrix shows the extent to which personnel costs or fixed asset costs comprise a significant portion of the operating budget for a given functional area.

Within the matrix shown above and on the previous page, costs associated with fixed assets used in operations (vehicles, equipment, etc.) are presented in a separate category. In the matrix presented on the following page, the budgetary amounts for such assets are included in the totals presented for each department. Additional information regarding fixed assets is presented in the *Personnel and Fixed Asset Summaries* tab section of this document.

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial resources allocated to each department (or cost center) and the source of such funding. Within this matrix, amounts budgeted for new and replacement fixed assets have been included within the total budgetary amount for each functional area.

(continued from previous page)

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 223,982	\$ 1,756,468	\$ -	\$ 3,334,644	\$ 504,898	\$ 13,904,045	\$ -	\$ 13,904,045
56,625	865,152	-	1,141,906	110,159	4,652,002	-	4,652,002
151,093	868,985	-	1,305,837	988,161	14,356,825	-	14,356,825
4,778	32,408	-	240,084	-	3,149,149	14,493	3,163,642
468,619	877,596	-	1,133,407	2,136,350	10,348,214	869,287	11,217,501
775	393,263	-	89,818	-	1,010,561	-	1,010,561
273,346	9,101,178	-	3,313,460	1,082,775	22,137,517	-	22,137,517
1,500	12,590,103	-	2,069,541	-	15,033,877	-	15,033,877
-	-	1,126,856	157,574	-	1,284,430	-	1,284,430
\$ 1,180,718	\$ 26,485,153	\$ 1,126,856	\$ 12,786,271	\$ 4,822,343	\$ 85,876,620	\$ 883,780	\$ 86,760,400

2020 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

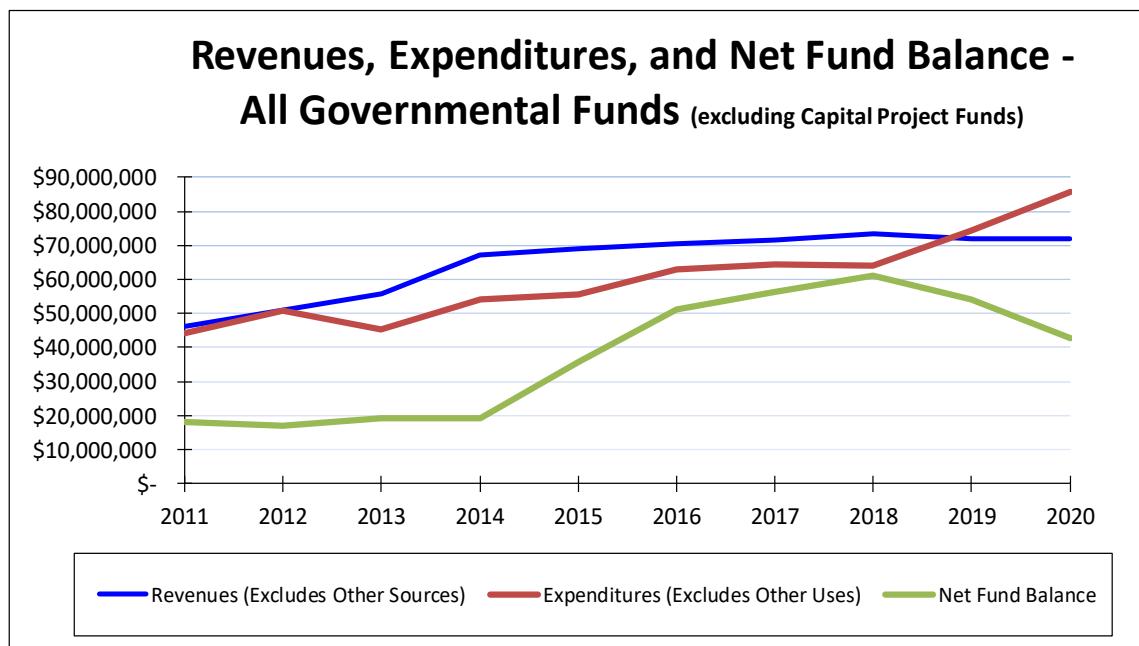
Function Dept. #	Department/Cost Center Name	Major Funds						Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non- Major Funds	
General Government Operations								
1110	Auditor	\$ 564,899	-	-	-	-	-	564,899
1115	Human Resources	390,000	-	-	-	-	-	390,000
1118	Purchasing	323,028	-	-	-	-	-	323,028
1121	County Commission	569,119	-	-	-	-	-	569,119
1122	County Association Dues	50,874	-	-	-	-	-	50,874
1123	Emergency & Contingency	899,000	-	-	-	-	-	899,000
1125	Centralia Office	12,362	-	-	-	-	-	12,362
1126	County Counselor Office	430,644	-	-	-	-	-	430,644
1131	County Clerk	274,010	-	-	-	-	-	274,010
1132	Election and Registration	595,572	-	-	-	-	-	
2300	Election Services	-	-	-	-	-	95,920	
2320	Election Equip Replmnt Activity	-	-	-	-	-	-	
1133	Election Activities	875,000	-	-	-	-	-	875,000
1140	Treasurer	309,883	-	-	-	-	-	309,883
1150	Collector	641,913	-	-	-	-	-	
2110	Collector Tax Maint Activity	-	-	-	-	-	256,572	
1160	Recorder	506,103	-	-	-	-	-	
2800	Record Storage & Preservation	-	-	-	-	-	322,165	
1170	Information Technology	2,834,831	-	-	-	-	-	2,834,831
1171	Facilities Security	105,805	-	-	-	-	-	105,805
1175	GIS - Consortium	946	-	-	-	-	-	946
1176	GIS - County	280,408	-	-	-	-	-	280,408
1190	Non-Departmental	483,717	-	-	-	-	-	483,717
1191	Insurance & Safety	656,321	-	-	-	-	-	656,321
1192	Employee Benefits	73,086	-	-	-	-	-	73,086
1194	Mail Services	458,484	-	-	-	-	-	458,484
1195	Insurance Claim Activity	51,500	-	-	-	-	-	51,500
1196	Records Management Services	17,015	-	-	-	-	-	17,015
2010	Assessment	-	-	-	-	-	1,824,868	1,824,868
	Sub-Total	11,404,520	-	-	-	-	2,499,525	13,904,045
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,738,890	-	-	-	-	-	1,738,890
1221	Circuit Clerk	578,564	-	-	-	-	-	578,564
1230	Jury Services & Court Costs	248,045	-	-	-	-	-	248,045
1241	Juvenile Office	461,554	-	-	-	-	-	461,554
1242	Juvenile Justice Center	401,958	-	-	-	-	-	401,958
1243	Juvenile Justice Grants	258,884	-	-	-	-	-	258,884
2820	Family Service & Justice	-	-	-	-	-	103,400	103,400
2830	Circuit Drug Court	-	-	-	-	-	234,316	234,316
2831	Veterans Court	-	-	-	-	-	64,632	64,632
2850	Administration of Justice	-	-	-	-	-	60,620	60,620
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	47,000	47,000
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	452,039	-	-	-	452,039
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
	Sub-Total	3,687,895	-	454,139	-	-	509,968	4,652,002
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	5,926,060	-	-	-	-	-	5,926,060
1253	Internet Crimes Task Force	148,306	-	-	-	-	-	148,306
1255	Corrections	4,822,093	-	-	-	-	-	4,822,093
2510	Sheriff Training	-	-	-	-	-	15,000	15,000
2521	Community Traffic Safety	-	-	-	-	-	7,800	7,800
2522	DARE Program	-	-	-	-	-	-	-
2525	Community Programs	-	-	-	-	-	582	582
2538	Justice Assistance Grant FYX8	-	-	-	-	-	500	500
2539	Justice Assistance Grant FYX9	-	-	-	-	-	40,934	40,934
2540	Sheriff Civil Charges	-	-	-	-	-	4,100	4,100
2550	Sheriff Revolving Fund	-	-	-	-	-	106,111	106,111
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	33,475	33,475
2570	Sheriff K9 Operations	-	-	-	-	-	21,337	21,337
2901	Sheriff-Law Enf Sls Tax	-	-	2,200,305	-	-	-	2,200,305
2902	Corrections - Law Enf Sls Tax	-	-	835,222	-	-	-	835,222
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
	Sub-Total	\$ 10,896,459	-	3,230,527	-	-	229,839	14,356,825

Function Dept. #	Department/Cost Center Name	Major Funds						Non-Major Funds	Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund			
Public Safety & Judicial - Prosecuting Attorney									
1261	Prosecuting Attorney	\$ 2,144,771	-	-	-	-	-	-	2,144,771
1262	Victim Witness	368,068	-	-	-	-	-	-	368,068
1263	IV-D	240,638	-	-	-	-	-	-	240,638
1264	PA Retirement	11,628	-	-	-	-	-	-	11,628
2600	PA Training	-	-	-	-	-	-	4,283	4,283
2610	PA Tax Collections	-	-	-	-	-	-	19,311	19,311
2620	PA Contingency	-	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	-	1,395	1,395
2651	Bad Check Collections	-	-	-	-	-	-	55	55
2903	PA - Law Enf Sales Tax	-	-	335,925	-	-	-	-	335,925
	Sub-Total	2,765,105	-	335,925	-	-	-	48,119	3,149,149
Public Safety & Judicial - 911 & Emergency Management									
2700	911/EM Sales Tax Revenue	-	-	-	-	679,205	-	-	679,205
2701	E911/Joint Communications	-	-	-	-	4,582,026	-	-	4,582,026
2702	Emergency Management Operations	-	-	-	-	726,798	-	-	726,798
2703	Information Technology-911/EM	-	-	-	-	1,804,400	-	-	1,804,400
2704	Joint Communication Radio Network	-	-	-	-	1,060,750	-	-	1,060,750
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	283,035	-	-	283,035
2706	Radio Network Improvements	-	-	-	-	1,012,000	-	-	1,012,000
2707	Disaster Relief Activities	-	-	-	-	200,000	-	-	200,000
	Sub-Total	-	-	-	-	10,348,214	-	-	10,348,214
Public Safety & Judicial - Other									
1200	Public Administrator	537,690	-	-	-	-	-	-	537,690
1280	Medical Examiner	358,813	-	-	-	-	-	-	358,813
1285	District Defender	43,663	-	-	-	-	-	-	43,663
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	40,595	-	-	-	-	40,595
	Sub-Total	940,166	-	70,395	-	-	-	-	1,010,561
Environment, Protective Inspection & Infrastructure									
1340	NID Administration	6,250	-	-	-	-	-	-	6,250
1360	Solid Waste Recycling	131,553	-	-	-	-	-	-	131,553
1370	BC Reg Sewer Dist Mgmt Service	4,713	-	-	-	-	-	-	4,713
1710	Planning and Zoning	474,455	-	-	-	-	-	-	474,455
1720	Building Codes	495,897	-	-	-	-	-	-	495,897
1725	Stormwater Administration	132,590	-	-	-	-	-	-	132,590
2040	Public Works-R&B Maintenance	-	8,020,693	-	-	-	-	-	8,020,693
2041	Pavement Preservation	-	7,215,000	-	-	-	-	-	7,215,000
2045	Public Works-Design & Construction	-	1,261,991	-	-	-	-	-	1,261,991
2046	Stormwater Administration	-	130,787	-	-	-	-	-	130,787
2048	PW - Insurance Claim Activity	-	20,000	-	-	-	-	-	20,000
2049	PW - Administration	-	4,243,588	-	-	-	-	-	4,243,588
	Sub-Total	1,245,458	20,892,059	-	-	-	-	-	22,137,517
Community Health & Public Services									
1410	Community Health	1,190,680	-	-	-	-	-	-	1,190,680
1420	Social Services	43,021	-	-	-	-	-	-	43,021
1430	Community Services	108,260	-	-	-	-	-	-	108,260
1730	Animal Control	238,840	-	-	-	-	-	-	238,840
1740	On-Site Waste Water	108,495	-	-	-	-	-	-	108,495
2030	Domestic Violence	-	-	-	-	-	24,000	-	24,000
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,043,894	-	1,043,894
2160	Community Children Services Administration	-	-	-	567,687	-	-	-	567,687
2161	Children's Services Funding Opportunities	-	-	-	11,709,000	-	-	-	11,709,000
	Sub-Total	1,689,296	-	-	12,276,687	-	-	1,067,894	15,033,877
Other									
1510	Economic Support	53,000	-	-	-	-	-	-	53,000
2120	Fairground maintenance Fund	-	-	-	-	-	100,000	-	100,000
3050	2010 Series Spec Oblig Bond - Txbl	-	-	-	-	-	97,182	-	97,182
3060	2015 Series Spec Oblig Bond-ECC	-	-	-	-	-	869,287	-	869,287
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	69,280	-	69,280
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	11,690	-	11,690
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,528	-	10,528
3900	2011A GO Bonds - Road NID	-	-	-	-	-	53,200	-	53,200
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	5,570	-	5,570
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	-	14,693
	Sub-Total	\$ 53,000	-	-	-	-	1,231,430	-	1,284,430
Total Expenditures		32,681,899	20,892,059	4,090,986	12,276,687	10,348,214	5,586,775	85,876,620	
Other Financing Uses		-	-	-	-	869,287	14,493	883,780	
Grand Total		\$ 32,681,899	20,892,059	4,090,986	12,276,687	11,217,501	5,601,268	86,760,400	

Revenue and Expenditure Trends

The graph shown below illustrates revenue, expenditure, and net fund balance trends over the past 10 years. Each of these elements is discussed in detail in the following sections. The significant fluctuations reflected in the graph for fiscal years 2013 through 2020 are attributable to the following:

- **Significant increase in revenue and net fund balance 2013-2016:** This is primarily the result of two dedicated sales tax levies approved by voters for Children's Services and 911/Emergency Management. The sales tax levies became effective mid-year 2013; however, operational planning and facility construction required additional time and this resulted in an accumulation of resources within each of the new special revenue funds (i.e., increased fund balance shown on the graph). Going forward, budget allocations within the Children's Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. Fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical basis.
- **The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2018):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund) and Boone County Joint Communications and Emergency Management (911/Emergency Management Sales Tax Fund).
- **Planned use of accumulated net fund balance for non-recurring projects:** The 2018 and 2019 budgets included funding for several significant non-recurring projects from fund balance resources that accumulated over the course of several prior years. In addition, and as previously noted, the 2020 budget utilizes a portion of fund balance for equipment and technology replacement as well as election costs. This results in a temporary increase in spending while also reducing net fund balance.



Revenue Assumptions and Projections

Government *revenues* represent current period inflows of fund financial resources, exclusive of “Other Financing Sources” such as transfers from other funds or issuance of long-term debt. Accordingly, the following discussion pertains to revenues only.

The fiscal year 2020 revenue projection for all governmental funds combined reflects a 1% decline compared to the fiscal year 2019 budget, primarily due to shrinking sales tax revenue, the County’s primary source of revenue.

A three-year comparison of revenues by source for all governmental funds is presented below. The following section describes the major sources of revenue for the County’s combined governmental funds and the primary causes for fluctuations between the prior and current budget years.

Revenues by Source— All Governmental Funds Combined Excluding Capital Project Funds

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2018 (Actual)	2019 (Budget)	2019 (Estimated)	2020 (Budget)	% Change 20 Budget over 19 Budget	% of Total for 2020
Property Taxes	\$ 5,251,403	5,376,400	5,506,140	6,217,400	16%	8.6%
Assessments	162,796	114,732	146,387	108,284	-6%	0.2%
Sales Taxes	49,894,292	50,517,000	49,012,000	48,159,000	-5%	66.9%
Franchise Taxes	166,249	160,000	163,000	163,000	2%	0.2%
Licenses and Permits	693,931	655,977	711,935	742,046	13%	1.0%
Intergovernmental	5,181,034	4,167,291	3,739,613	3,796,516	-9%	5.3%
Charges for Services & Interfund Services Provided	6,441,010	6,292,317	6,215,247	6,416,308	2%	8.9%
Fines and Forfeitures	110,219	10,000	22,761	10,000	0%	0.0%
Interest	1,287,998	1,153,897	1,756,697	1,610,840	40%	2.2%
Hospital Lease	2,461,187	2,475,500	2,508,198	2,546,500	3%	3.5%
Other*	1,968,347	2,011,113	2,044,068	2,169,626	8%	3.0%
Total Revenues	\$ 73,618,466	72,934,227	71,826,046	71,939,520	-1%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (8.6% of total revenue)

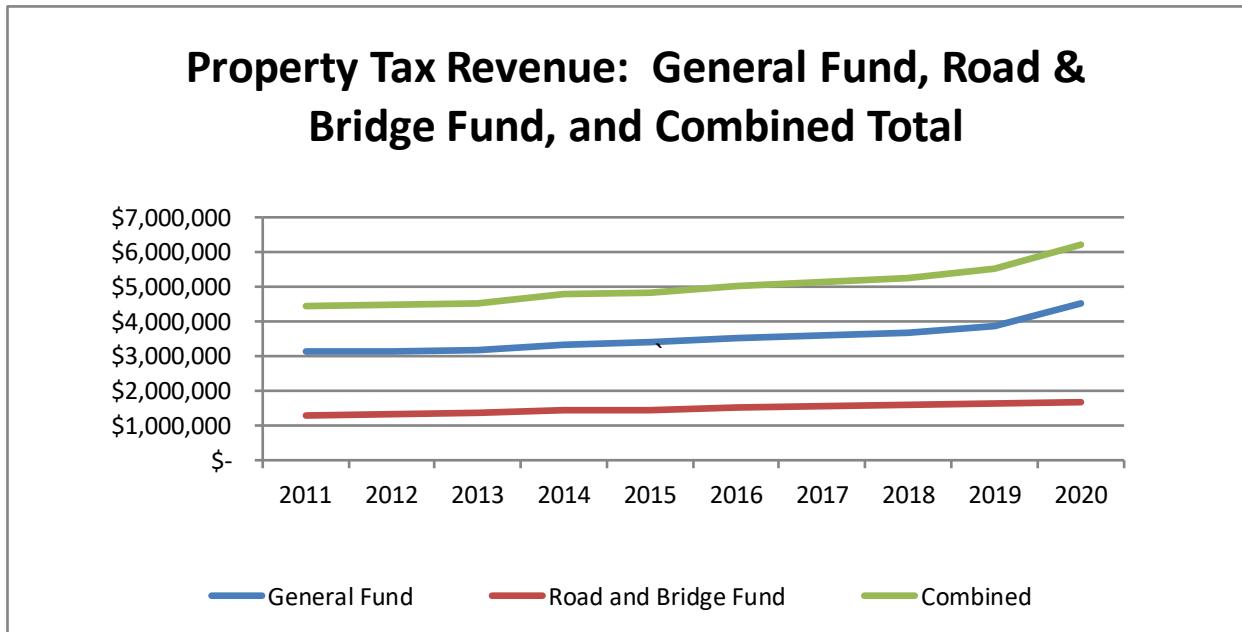
Property tax comprises a relatively small portion of the County’s overall operating revenues as a result of statutory and voluntary property tax roll-backs described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential, commercial, and agricultural property is assessed at 19 percent, 32 percent, and 12 percent, respectively, of true value (market value).

Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. Total assessed value for the County exceeds \$3.0 billion. The fiscal year 2020 Budget assumes 2.5% growth in assessed valuation for real estate property and personal property.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its total property tax levy as a result of the 1979 voter-approved permanent one-half cent sales tax. As previously discussed, the budget assumes a **two-cent increase in property tax rates for fiscal year 2020** which includes the following:

- General Fund Operations-- \$.14 per \$100 assessed valuation (two-cent increase)
Road and Bridge Operations--\$.05 per \$100 assessed valuation (no change)

The following chart illustrates the stability and modest growth of this revenue source over the last 10 years.



Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section.

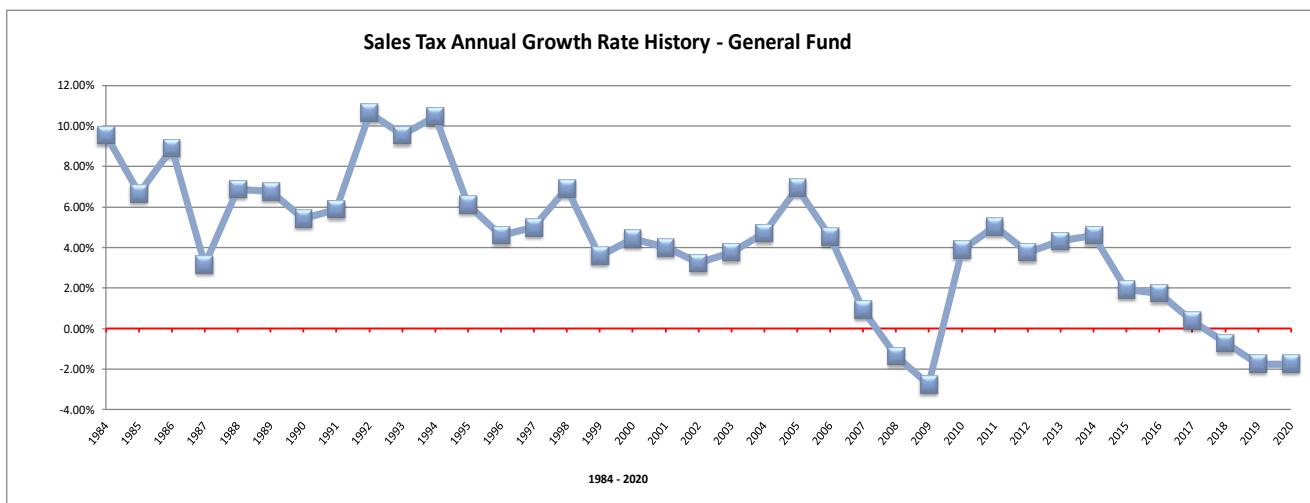
Assessments (0.2% of total revenue)

The County has elected to create Neighborhood Improvement Districts (NIDs) which provide a financing mechanism to property owners for various road and sewer improvements. The County constructs the improvements, issues long-term debt, and then collects annual assessments from the property owners to pay for the annual principle and interest on the outstanding debt. The program is governed by state statutes. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of assessment revenue in any given year is influenced by such things as number of pay-offs, number of annual assessments levied, and number of NID projects completed and assessments ordered.

Sales Tax (66.9% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for nearly 70% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing

economic conditions. Because Boone County is primarily dependent on sales tax to pay for on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth.



The graph above also illustrates the extent to which untaxed e-commerce retail activity is negatively impacting this important revenue source. The 2008-2009 recession marked the sharpest decline ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The recession was followed by several years of normal growth and then in 2017, sales tax revenues began shrinking, despite strong local economic indicators. This decline is directly attributable to the growth in untaxed e-commerce. The 2019 budget was prepared using a 0.25% growth rate, however, actual revenue is expected to decline by 1.75%; and the fiscal year 2020 budget assumes that sales tax revenue will shrink further by another 1.75%. This is a very alarming trend.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$13.7 million in 2020, which represents approximately 46% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$13.7 million in 2020, which represents 78% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by three 10-year renewals (expiring in 2028). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

Constitutionally determined portion of the state's motor vehicle sales tax (Road and Bridge Fund). This tax is expected to generate \$515,000 in 2020. This revenue source declined significantly in 2008 and has increased modestly since and is expected to be slightly exceed the fiscal year 2006 amount of \$510,000.

One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.4 million in 2020, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental

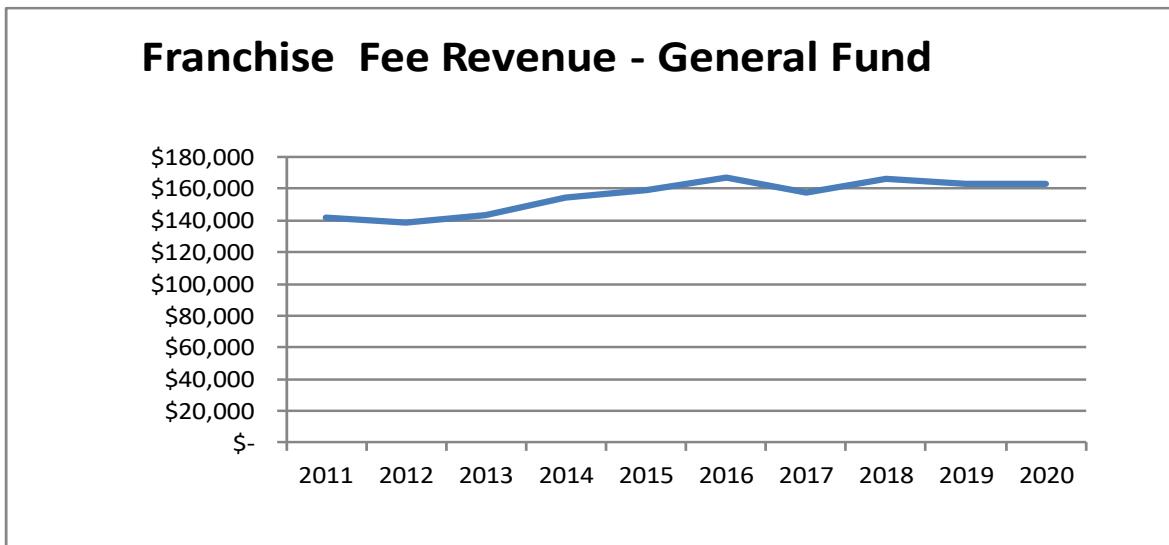
funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-quarter cent permanent community children's services sales tax. This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.5 million in fiscal year 2020. It is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.3 million in fiscal year 2020.

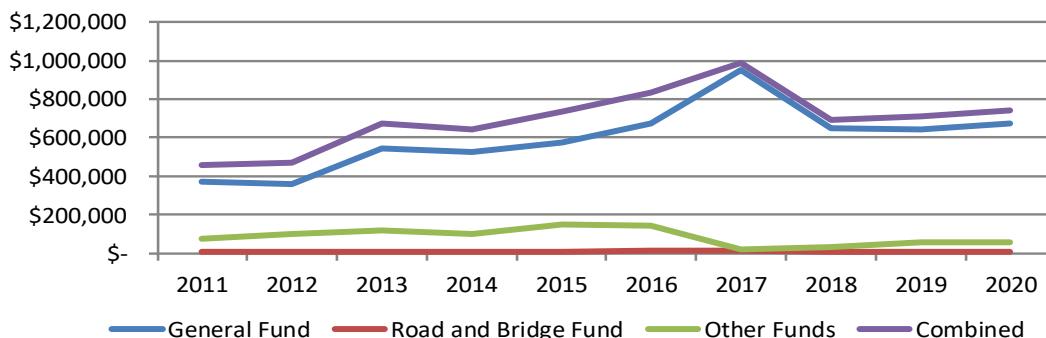
Franchise Taxes and Licenses/Permit Revenue (1.2% of total revenue)

The County's 5% franchise tax applies to cable services and is accounted for within the General Fund.



The graph on the following page illustrates the growth trends for Licenses & Permit revenue.

Permit Revenue - General Fund, Road and Bridge Fund, Other Funds, and Combined Total



The County establishes and collects fees for building permits, on-site waste water systems, and food-handling licenses, all of which are accounted for within the General Fund. The fiscal year 2013 increase was attributable to fee schedule increases for building permits, food handling licenses, on-site waste water system permits as well as increased building permit volume. The 2017 increase was due to a single-year spike in building permit revenue.

The County Commission has established a 50% cost recovery target for food handling and on-site waste water permits and a 75% cost recovery target for building permits. The fee structure and actual cost-recovery levels are reviewed as part of the annual budget process. The 2020 budget assumes small adjustments to the fee schedules required in order to attain the target cost recovery percentage.

Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue is accounted for within the Sheriff Revolving Fund. Legislative changes enacted mid-year 2016 eliminated the permitting requirement for concealed weapons, which significantly reduced this revenue.

Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

The projected increase in this category is due to the combined impact of adjustments to the fee schedule as well as increased volume for building permits.

Intergovernmental Revenues (5.3% of total revenue)

The County receives substantial revenue from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues.

Grants awarded to the County reflect the fiscal year of the granting agency which is usually different than the County's fiscal year. The County's budget reflects only those grant revenues and expenditures associated with awarded grant periods and does not assume the future renewal of existing grants. As a result, the County's budget reflects that portion of an awarded grant that falls within the County's fiscal year; the budget will be amended upon notification of renewal or extension. In accordance with county policy, *potential* grants are generally not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

Overall, this revenue category reflects a 9% reduction from the prior year. This decline is primarily due to grants having a fiscal year that is different than the County's fiscal year.

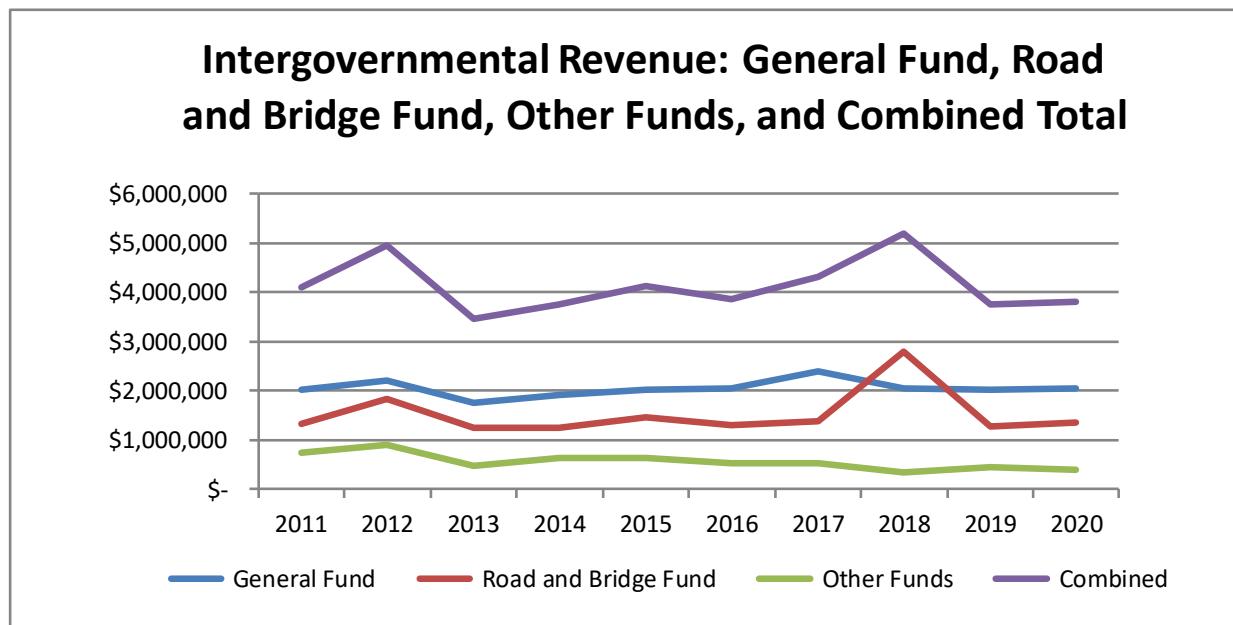
The County's primary intergovernmental revenue sources in fiscal year 2020 include the following:

- Within the General Fund—
 - State prisoner per diem reimbursement, \$818,400, and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement, \$237,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$105,000
 - Various law enforcement and judicial grants and other reimbursements, \$820,000
- Within the Road and Bridge Fund—
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.225 million (proportionate share of the statewide gasoline tax)
- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$212,000

The decline in this category is primarily the result of the timing difference noted above.

The chart below shows a ten-year history of intergovernmental revenues. The chart illustrates the extent to which non-recurring grants result in budget volatility and are explained as follows:

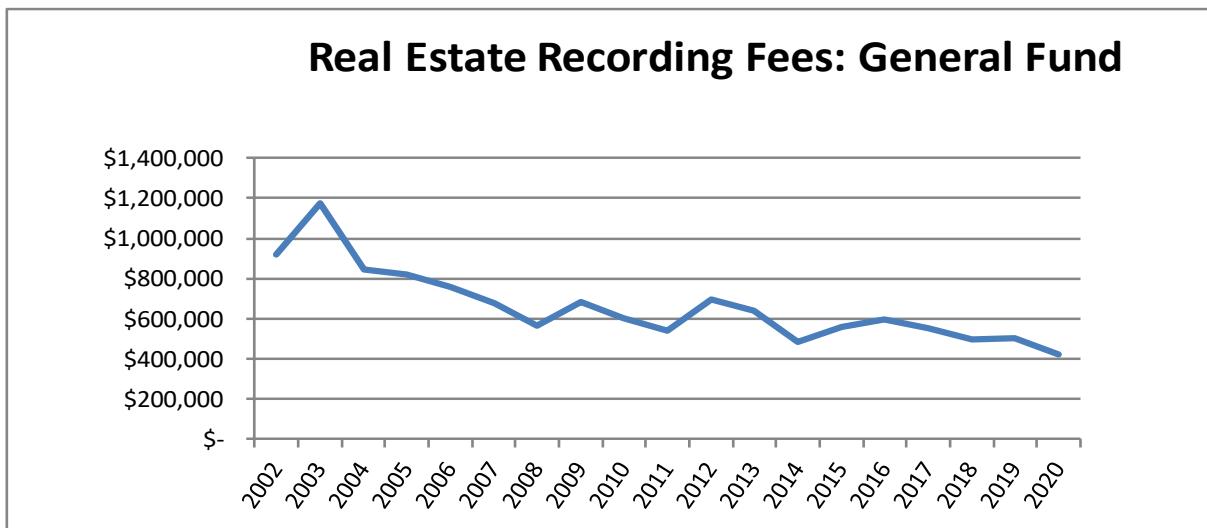
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project
- 2015- federal transportation funds received for Rustic Road Bridge project
- 2017- state prisoner per diem reimbursement (partial catch-up payment for arrearages)
- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project



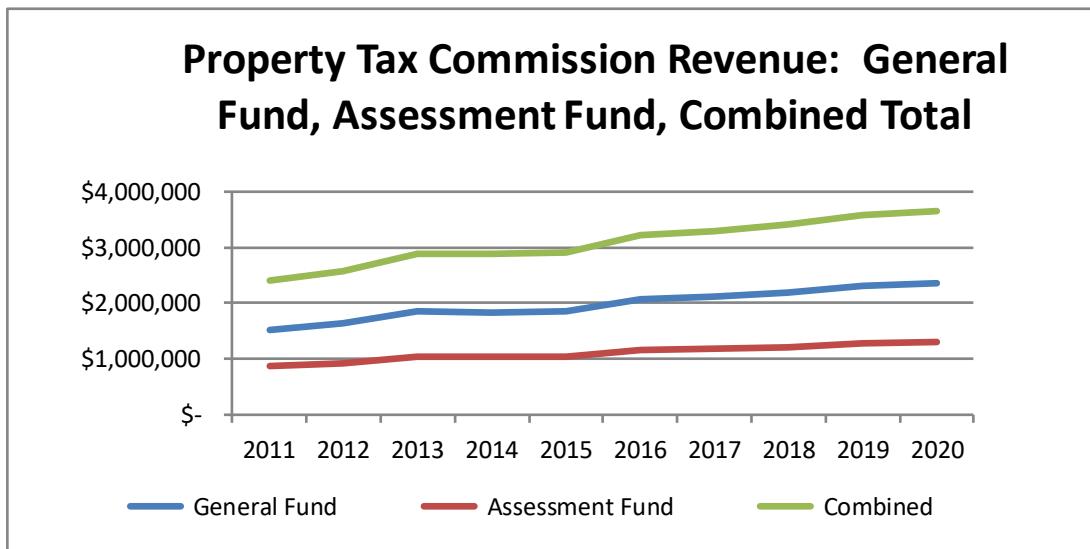
Charges for Services (8.9% of total revenue)

The primary sources of revenue in this category include property tax commission and fees, fees collected through the circuit court, Public Administrator fees, and real estate recording fees.

As illustrated in the following chart, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year.



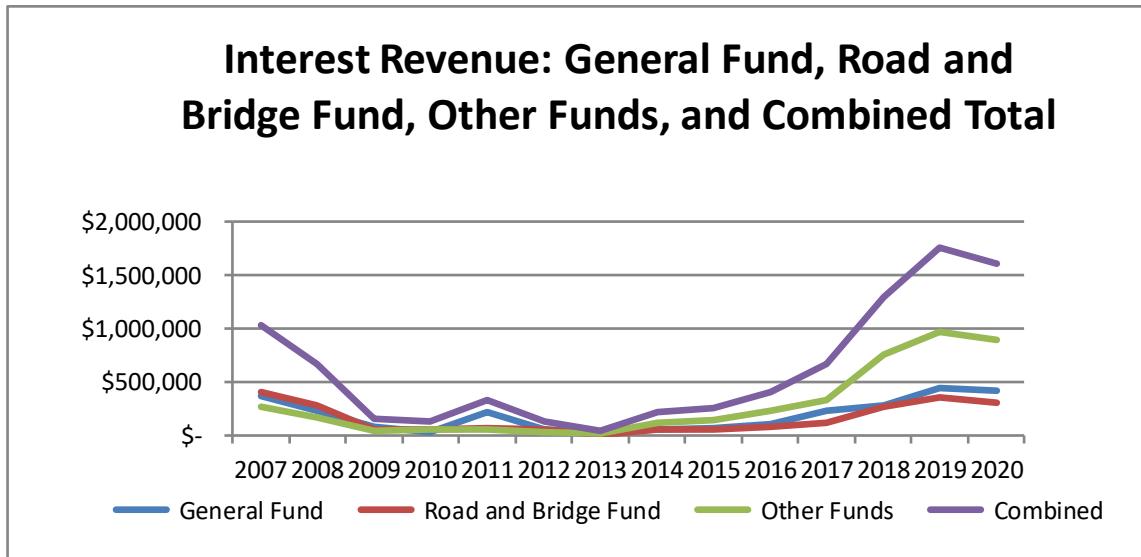
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



Fines and Forfeitures, Interest, and Other Revenues (5.2% of total revenue)

The County's General Fund receives a portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue declined significantly after 2007 but has increased significantly since 2016. This is due to a combination of higher interest rates as well as higher invested cash balances. In fiscal year 2020, the County expects to earn approximately \$1.6 million interest income on all governmental funds combined.



Hospital Lease Revenue (3.5% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved an agreement with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020.

The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2020, the combined lease revenue is estimated at \$2.5 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The County's two lease payment components are described below.

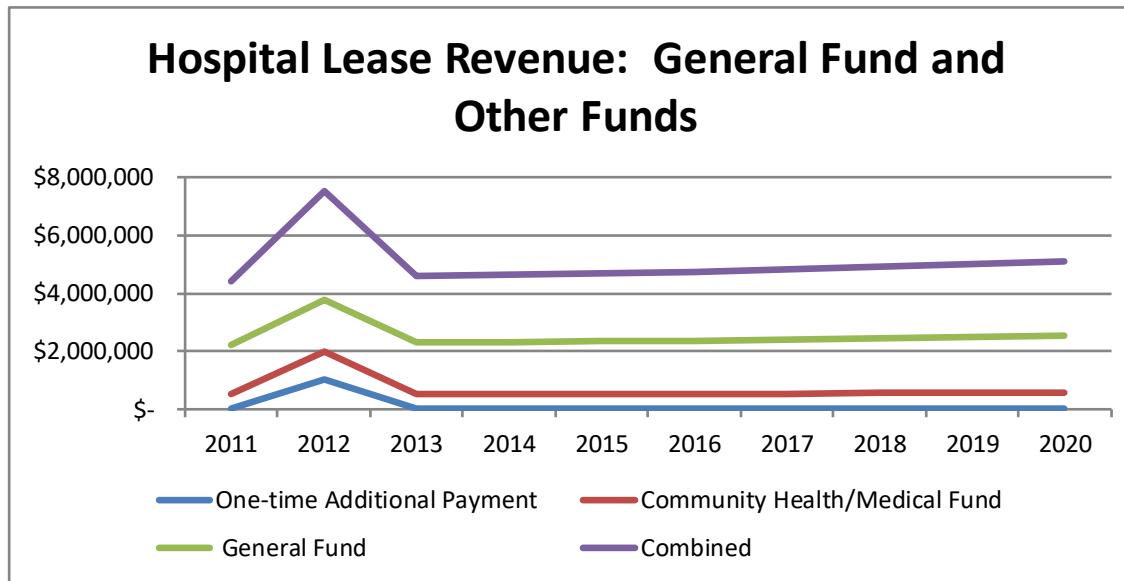
The first component consists of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2020 estimated lease revenue is \$1.98 million, which assumes 1.5% CPI growth over the prior year. This revenue is unrestricted as to use and is accounted for within the General Fund.

The second component began in fiscal year 2010: it is an additional annual lease payment restricted to community and health needs. This lease component is also subject to an annual CPI adjustment for years 2013 and beyond (2013 base year amount of \$500,000). The fiscal year 2020 Budget includes estimated lease revenue of \$565,000, which assumes 1.5% CPI growth over the prior year. This revenue is accounted for within the Community Health/Medical Hospital Lease Fund and is administered by the Community Services Department.

The 2012 lease amendment resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was appropriated for economic development (a contractual payment to the City of Columbia in

support of the city's revenue guarantee associated with the regional airport). Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was set aside in a capital project fund for future use. These monies provided the funding for data cabling replacement (2017) in the Government Center, which was necessary to support a replacement phone system included in the 2018 budget.

The Hospital lease revenue accounts for 3.5% of revenue for all governmental funds and 6.6% of revenue to the General Fund. The following chart illustrates the hospital lease growth trends over the past 10 years.



Expenditure Assumptions and Projections

The fiscal year 2020 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$85.9 million, which represents a 2% decrease over the prior year's budget (as amended) of \$87.9 million. The budgetary decrease is primarily attributable to funding included in the fiscal year 2019 for non-recurring projects and investment in new and replacement fixed asset replacements (vehicles, equipment, hardware, and software) in excess of similar amounts included in the fiscal year 2020 budget.

A multi-year comparison of expenditures by functional category is presented on the following page.

Expenditures by Function— All Governmental Funds Combined Excluding Capital Project Funds

Expenditures by Function	2018 (Actual)	2019 (Budget)	2019 (Estimated)	2020 (Budget)	% Change 20 Budget over 19 Budget	% of Total for 2020
General Government Operations*	\$ 9,823,785	12,361,965	10,047,514	13,399,147	8%	15.6%
Public Safety & Judicial	25,875,720	29,766,798	27,569,653	30,282,081	2%	35.3%
Environment, Protective Inspection & Infrastructure	17,452,364	22,497,184	20,265,727	21,054,742	-6%	24.5%
Community Health & Public Services	6,281,644	14,088,063	10,283,488	15,033,877	7%	17.5%
Fixed Assets (New and Replacement)	2,988,964	7,860,570	4,873,850	4,822,343	-39%	5.6%
Debt Service	1,568,151	1,133,668	1,133,667	1,126,856	-1%	1.3%
Other	64,622	164,140	57,890	157,574	-4%	0.2%
Total Expenditures	\$ 64,055,250	87,872,388	74,231,789	85,876,620	-2%	100.0%

Schedule includes the following governmental fund types: the General Fund, special revenue funds, and debt service funds

* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election and Registration, Treasurer, Collector, Recorder, Information Services, GIS, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management, Assessment

Total fiscal year 2020 expenditures shown in the table above exceed total revenue shown in the table presented earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues dedicated to community children's services accumulated within the restricted special revenue fund in prior years are appropriated for procurement of services in fiscal year 2020, thereby resulting in total appropriations exceeding the expected revenues for the year. This represents a planned use of fund balance and is not a cause for concern. Planned use of fund balance within the General Fund provides funding for equipment and technology replacement, emergency appropriation, and several non-recurring projects. Likewise, planned use of fund balance within the Road and Bridge Fund includes significant appropriations in fiscal year 2020 for non-recurring infrastructure projects and machinery and equipment replacement.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, favorable weather conditions, as well as management decisions. In addition, due to the statutory restrictions governing County appropriations, spending variances will **always** be positive as it is not legally permissible for administrative authorities to overspend appropriations. In addition, the County's budget adjustment policy establishes a framework of accountability and transparency which also contributes to overall favorable variances by limiting administrative authorities' ability to re-direct unspent appropriations to other purposes without prior approval.

On a county-wide basis, estimated actual spending for fiscal year 2019 is projected at 85% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund—the fiscal year 2019 projected actual spending is approximately 92% of budget and is attributable to salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; unspent appropriations

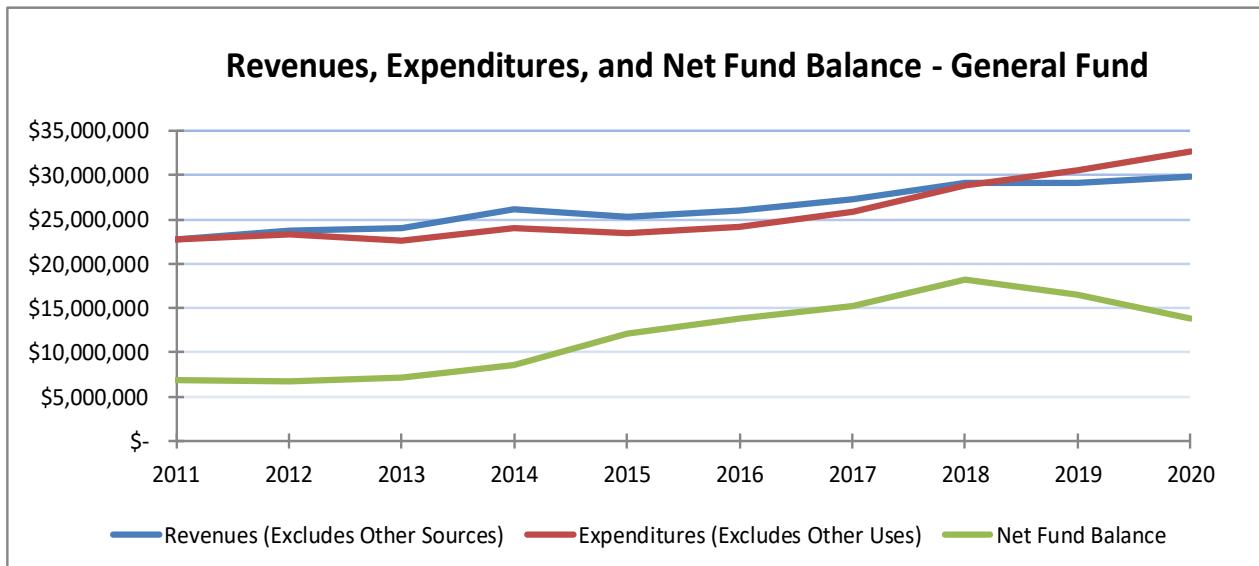
for dues, travel, training, and County election expense ; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2019 projected actual spending is 96% of budget and is attributable to budgetary savings in contractual services for roadway preservation and rehab activities; salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; and cost savings for fixed asset purchases (new and replacement).
- Law Enforcement Services Fund— fiscal year 2019 projected actual spending is 93% of budget and is attributable to salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; and cost savings for fixed asset purchases (new and replacement).
- Community Children’s Services Fund— fiscal year 2019 projected actual spending is 72% of budget and is primarily attributable to contract utilization falling below expectations.
- 911/Emergency Management Fund— fiscal year 2019 projected actual spending is 66% of budget and is attributable to salary and benefits savings associated with turnover and vacancies; savings in software service contracts, savings in radio network equipment and repairs, and planned emergency siren and radio network improvements being re-budgeted in 2020.
- All nonmajor special revenue funds— fiscal year 2019 projected actual spending is 69% of budget. Approximately \$340,000 is attributable to savings across all spending categories in the Assessment Fund with the remainder primarily associated with unspent contingency monies budgeted within the various funds. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds— fiscal year 2019 projected actual spending is 100% of budget

Within the General Fund specifically, employee vacancies and turnover result in favorable budget variances. However, other factors contribute to favorable spending variances such as savings from jury costs, court costs and *guardian ad litem* fees: the County is legally required to provide these services, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to predict and may vary significantly from year to year. To the extent the appropriations are unused and lapse in any given year, the resources remain in the fund and are not allocated toward other purposes except through the annual budget process.

The County monitors spending ratios and variances and adjusts appropriation methodologies in keeping with significant changes or emerging trends.

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County’s primary operating fund, is further illustrated in the chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years, resulting in an increase in net fund balance. A portion of the accumulated net fund balance is incorporated into the 2020 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2020. In addition, the fund balances for the major funds are projected to equal or exceed the minimum level established by County Commission policy.

General Government Operations (15.6% of total expenditures)

The 2020 budgetary increase is due to the salary increases described earlier (2020 Budgetary Issues and Solutions) and the increased appropriations for elections.

Public Safety and Judicial (35.3% of total expenditures)

The 2020 budget includes funding for salary increases; however, the budget also reflects a “vacancy and turnover” adjustment, which reduces budgetary appropriations. Fiscal year 2019 was the first year to implement this budgetary adjustment. Sheriff, Corrections, and the Courts have experienced increasing and significant budgetary variances associated with vacancies and turnover; implementing an adjustment within the budget is intended to more accurately reflect real anticipated spending. The amount of budgetary adjustment to be applied to the annual budget will be reviewed as part of the annual budget process.

The increase is attributable to the additional grant-funded traffic officer, increasing two part-time warrant specialist positions to full time, and the annual service costs associated with the replacement in-car video and body camera system.

Environment, Protective Inspection, and Infrastructure (24.5% of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The fiscal year 2019 budget included \$3.0 million in “one-time” funding for a subdivision concrete rehab/replacement project and an additional \$700,000 for large culvert and bridge replacements. These appropriations have been removed from the fiscal year 2020 budget.

Community Health and Public Services (17.5% of total expenditures)

The increase in this area is attributable to the funding allocations approved by the Boone County Children's Services Board (BCCSB). The nine-member commission-appointed Board is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children's services approved by voters in April 2013. Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013. Portions of the accumulated resources (i.e., net fund balance) were budgeted in fiscal years 2016, 2017, 2018, and 2019. Approximately \$5.5 million of net fund balance is budgeted for service contracts in fiscal year 2020 which accounts for the overall increase in this functional area. At such time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$7.0 million.

Fixed Assets (New and Replacement) (5.6% of total expenditures)

Each year, the budget includes funding for investment in new and replacement fixed assets. This category includes appropriations for machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures. This type of capital expenditure is sometimes referred to as "pay-as-you-go" capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented within this category. [A detailed schedule of these appropriations is presented in the *Personnel and Fixed Asset Expenditure Summaries* tab section.]

Established replacement schedules provide general guidelines in developing these appropriations which are listed under Priority #3 on page 6 of the Budget Message.

Debt Service (1.3% of total expenditures)

The \$1.13 million debt service payments included in the 2020 budget consist of \$966,000 to be paid from County resources and \$161,000 to be paid from assessments received from property owners participating in the County's road and sewer Neighborhood Improvement District programs.

As mentioned previously, property tax levies are not required for debt service. Additional information regarding the County's long-term debt is presented later in this Budget Message and in the *General Information* tab section.

Other Expenditures (0.2% of total expenditures)

This category of expenditure includes economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt.

Changes in Personnel Staffing Levels

The changes in employee staffing levels county-wide reflect a **net increase of 0.72 FTEs** and are summarized on the following page.

Excluding the impact of partial-year grant funding for certain positions, the net increase is 4.19 FTEs, of which **1.69 FTE represents a permanent, on-going increase**: 1 FTE Traffic Officer, two .75 FTE positions increased to full-time, and a 0.19 FTE increase in the Juvenile Office Program Assistant hours.

Governmental Funds:

General Government Operations: +3.50 FTE net change

- **County Clerk – Elections and Voter Registration Office:** increase Elections Office Specialist Pool by 5,200 hours (General Fund). This is a result of election cycle activity. *Temporary increase, +2.50 FTE.*
- **County Collector:** add a full-time benefitted Deputy Collector (General Fund), transferring the position from the Tax Maintenance Fund (TMF) accompanied by a Memorandum of Understanding which provides reimbursement from the TMF to the General Fund *net increase, 0.00 FTE, benefitted.*
- **Information Technology:** add a full-time benefitted Systems Administrator (General Fund), transferring the position from the 911/EM fund (see Public Safety and Judicial – 911/Joint Communications below). The General Fund will receive reimbursement through the established indirect cost recovery methodology. *Permanent increase, +1.00 FTE, benefitted.*

Public Safety and Judicial – Circuit Court: -1.61 FTE (+0.19 when excluding impact of partial year grant-funded positions)

- **Juvenile Justice Grants:** decrease hours for two Deputy Juvenile Officers (-1.00 FTE) to reflect the current level of approved grant funding which covers only one-half of the County's budget year (General Fund). *Grant-related decrease, -1.00 FTE, benefitted.*
- **Juvenile Justice Grants:** decrease hours for Domestic Assault Court Coordinator (-0.80 FTE) to reflect the current level of approved grant funding (General Fund). *Grant-related decrease, -0.80 FTE, benefitted.*
- **Juvenile Office:** increase part-time non-benefitted Program Assistant pool position hours by 400 (+0.19 FTE) to bring budgeted hours in line with actual hours worked (General Fund). *Permanent increase, +0.19 FTE, non-benefitted.*

Public Safety and Judicial – Sheriff/Corrections: -0.17 FTE (+1.50 excluding impact of partial year grant-funded positions)

- **Sheriff's Office:** increase two (2) 0.75 FTE benefitted Warrant Specialist positions to full-time positions (General Fund). *Permanent increase, +0.50 FTE, benefitted.*
- **Sheriff's Office:** decrease hours for one Deputy Traffic Officer (-.25 FTE) to reflect the current level of approved grant funding which covers only 9 months of the County's budget year (General Fund). *Grant-related decrease, -0.25 FTE, benefitted.*
- **Sheriff's Office:** increase hours for an additional Deputy Traffic Officer (+.75 FTE) to reflect the current level of approved grant funding which covers 9 months of the County's budget year (General Fund). *Grant-related decrease, +0.75 FTE, benefitted.*

- **Internet Crimes grant-funded positions:** reduce hours to reflect grant funding which currently is approved through May 2019 (-1.17 FTE). The County expects to request renewal of the grant funding (General Fund). *Grant-related decrease, -1.17 FTE.*

Public Safety and Judicial – 911/Joint Communications: -1.00 FTE

- **Information Technology:** remove a full-time benefitted Systems Administrator (General Fund), transferring the position to the General Fund (see General Government Operations above). The 911/Emergency Management Sales Tax Fund will reimburse the General Fund through the established indirect cost recovery methodology. *Permanent decrease, -1.00 FTE, benefitted.*

The Sheriff's Department requested funding for eight (8) additional Deputy officers which were not included in the budget due to insufficient resources. The annual salary and benefits for 8 officers totals approximately \$525,000 and vehicle, equipment, and all other non-personnel costs total approximately \$502,000. It is unclear at this time if the requested eight (8) officers would address the complete staffing needs of the Sheriff's Department.

Capital Improvement Projects

The County's infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. As a result, they are budgeted and accounted for within the Road and Bridge Fund annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects; these projects are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete. Because of this, it is important to present this information separate from the annual operating budget. Please refer to the *Capital Project Budgets* tab section for information regarding the County's capital projects.

Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities within each fund. For external reporting purposes (in accordance with generally accepted accounting principles), fund balance is classified as either nonspendable, restricted, committed, assigned, or unassigned. For budgeting purposes, however, it is important to identify and exclude fund balance amounts that are unavailable for appropriation in the given year. For instance, the entire fund balance for the Law Enforcement Services Fund is classified as "restricted" for external reporting purposes because the use of the fund's resources is restricted by state statute; however, for budgeting purposes, portions of fund balance have been set aside for certain specific future purposes and these amounts need to be excluded for purposes of setting the current year's annual appropriations.

To accomplish this, amounts that are unavailable for appropriation in the given budget year are excluded in arriving at "**net fund balance**". This terminology departs from the terminology required and used for external financial reporting.

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2020 for the County's major funds, nonmajor funds, and all governmental funds combined

(except capital project funds). The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement except for the Road and Bridge Fund. As previously discussed, the 2020 budget reflects significant non-recurring expenditures (planned use of fund balance) which accounts for the decline; County officials expect the minimum fund balance requirement to be achieved in fiscal year 2020 as demonstrated in the table below.

Projected Net Fund Balances at December 31, 2020

	Major Funds						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nommajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 14,109,168	8,555,706	1,986,145	6,799,592	20,894,187	7,959,477	60,304,275
Less: Fund Balance Unavailable for Appropriation	(343,675)	(5,000,000)	(1,293,600)	-	(10,300,000)	(622,811)	(17,560,086)
Projected Net Fund Balance	\$ 13,765,493	3,555,706	692,545	6,799,592	10,594,187	7,336,666	42,744,189
As a percent of expenditures	42%	17%	17%	55%	102%		
# of months expenditures	5.1	2.0	2.0	6.6	12.3		

Fund Balance Unavailable for Appropriation: this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not yet been issued. It also includes resources ear-marked for specific future purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. In addition, a portion of the resources within the Road and Bridge Fund have been set-aside to provide funding for one or more large-scope infrastructure projects that would entail a collaborative funding arrangement. Resources within the 911/Emergency Management Fund have been set-aside for non-recurring technology and facility improvements. Detailed information for each fund is available in the Fund Statements section of this document.

The **net fund balance** is intended to meet three primary objectives. **First**, net fund balances provide resources to meet cash flow requirements and avoid short-term borrowing.

Secondly, to the extent fund balance amounts exceed the minimum requirement, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. This is sometimes referred to as *revenue stabilization* funds. Using fund balance in this manner allows the County to continue operations without disruption during an unexpected period of revenue decline or unforeseen emergency. Given the County's significant dependence on sales tax revenue and the increased exposure to its inherent volatility, the County desires to maintain higher fund balances in its primary operating funds, especially the General Fund.

Thirdly, it allows for financial planning and tax rate stability. For instance, the County will frequently maintain increased net fund balances in the General Fund in off-election years in order to pay for election costs in even numbered years. This approach ensures that the County has sufficient resources without having to increase the property tax rate. In the event the County Commission determines that actual fund balance levels exceed identified needs and that the amounts truly are "surplus", the County's policy is to commit these funds to capital or non-recurring needs.

For additional information regarding the County's Fund Balance Policies, please refer to the *Fiscal and Budget Policies* which are presented in the *General Information* tab section.

The table on the following page shows the projected changes in fund balances for the coming budget year.

Projected Changes in Fund Balances at December 31, 2020

	Major Funds						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nommajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	14,109,168	8,555,706	1,986,145	6,799,592	20,894,187	7,959,477	60,304,275
Projected Fund Balance 1/1	\$ 16,868,924	11,572,830	2,548,781	12,305,279	21,363,428	9,300,133	73,959,375
Projected Change in Fund Balance	\$ (2,759,756)	(3,017,124)	(562,636)	(5,505,687)	(469,241)	(1,340,656)	(13,655,100)
Percentage Change	-16%	-26%	-22%	-45%	-2%	-14%	-18%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation as well as the planned use of fund balance for replacement fixed assets, election costs, and non-recurring projects. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue. As a result, although a reduction in fund balance in the General Fund is budgeted, it is likely that such reduction will be less than the amount reflected above.

The projected change in the fund balance in the Road and Bridge Fund is due to the \$2.0 million contractual payment to MoDOT for the I-70 bridge project as well as using fund balance resources to cover the cost of machinery and equipment replacement.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to negative revenue growth, emergency appropriation and planned equipment and vehicle replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2020 budget allocations including amounts which accumulated in the fund during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

The projected decrease in the 911/Emergency Management Fund is due to the inclusion of significant non-recurring appropriation related to radio infrastructure improvements.

The decline in non-major governmental funds is primarily attributable to equipment replacement and computer technology. In addition, the projected decline reflects a budget practice used by appropriating authorities for several of the County's special revenue funds. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance, but it is unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2020 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2020 Budget amount to \$1.13 million or 1.3% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$869,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$160,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$97,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff's Annex and Election Warehouse facility which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2020 is expected to exceed \$3.0 billion which results in a legal debt limit of approximately \$300,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget for fiscal year 2019 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, including county officials and the staff of the Boone County Auditor's Office, whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County covers 685 square miles and contains thirteen population centers consisting of cities, towns, villages, and small communities. The City of Columbia, the largest population center in the county, is the county seat. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter with many of the County's daily operations supervised by full-time elected officials serving four-year terms of office. These elected officials include the Sheriff, Prosecuting Attorney, Recorder of Deeds, Collector of Revenue, Auditor, Assessor, County Clerk, Treasurer, Public Administrator, and County Commissioners. In addition, the Circuit Court Clerk, Associate Circuit Judges, and Circuit Court Judges are elected to four-year terms; however, their salaries are paid by the state.

To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, appointing committees, and hiring certain departmental directors and managers (Information Technology, Resource Management, Road and Bridge Maintenance Operations, Human Resources and Risk Management, Purchasing, and Facilities Maintenance). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials other than the Commission have appropriating authority over numerous special revenue funds, all of which are included in the annual budget. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. All other elected officials also serve four-year terms and are elected at large.

History of Boone County

Boone County's geographic position, its plentiful natural resources, the largely southern culture of its early settlers, and the cautious but progressive approach to changing world conditions that characterized its ever-growing population have combined to make it one of the major players in Missouri's colorful history.

At the beginning of the 19th century, it was a region populated by Native Americans. Its largely uncharted land made up part of the Louisiana Purchase of 1803 which was explored by Meriwether Lewis and William Clark the following year. An even earlier resident was Daniel Boone, already a legendary explorer and frontiersman when he immigrated to the wilderness on the Femme Osage Creek in St. Charles County in 1795.

Daniel Boone's death at Marthasville in 1820 came but two weeks before the territorial legislature (their members wearing black arm bands to honor his memory) acted favorably on petitions to organize a new territorial county to be named in Boone's honor, one of 39 counties eventually carved from a once-gigantic Howard County land area. Ironically, it's not clear whether Daniel Boone ever visited the county named in his honor, although his sons, Nathan and Daniel M. established a salt lick in adjacent Howard County and the road between St. Charles and the newly-settled county was the "Boons' Lick road" without the "e." (In fact, historians differ not only as to the precise date of Daniel Boone's birth, but also whether his last name ended with an "e". The "e" won largely because of documents bearing his signature.)

Records indicate the first immigrants to the area were mostly southern in makeup, largely from Kentucky; those origins influenced the social and economic development of the area, creating an early interest in education, the arts and politics even amidst the harsh frontier living conditions. The first known white settlement, founded in the winter of 1812, was at Thrall's Prairie, 12 miles northwest of present-day Columbia and four miles north of Rocheport.

Boone was organized as a "territorial county" in September, 1820, nine months before Congress bestowed statehood on Missouri. The population at that time was 3,692. By 1830, it was 8,859; by 1850, nearly 15,000; by 1860, nearly 19,500; and by 1880, the population had grown to more than 25,000. A group of investors formed the Smithton Land Company to develop a "seat of justice" (county seat) for the intended new county and in the winter of 1818-19, laid out the village of Smithton roughly around present-day Garth and Walnut streets in Columbia. However, an inadequate water supply aborted Smithton's growth. Residents moved a half mile east across Flat Branch Creek to create the new town of Columbia, using the same grid format and claiming a name then in use in some variation in 32 states. Columbia's first house was a cabin built at 5th and Broadway in 1820-21. A growing population and expanded commerce due to steamboat access to St. Louis suggested a prosperous future for the towns of Rocheport and Persia; the latter even competed to be the county seat. However, the building of a rail line from St. Charles through northern Boone County replaced the steamboat as a major carrier of goods and passengers. Today, Rocheport is a village showing renewed vigor as a tourist attraction and antique-collectors' paradise. Persia no longer exists.

As early as 1820, the Act of Congress authorizing the people of Missouri to draft a state constitution and to form a state government included a provision setting aside land for a "seminary of learning". The first state constitution adopted that year provided for "a university" and the means to fund it. Months of legislative maneuvering, lobbying, and pledges of funds from counties wanting to host the site of

History of Boone County cont'd

the university culminated with the General Assembly's designation in 1839 of Columbia. Boone County residents had pledged more than \$117,000—more than any of the competing counties. A major contributor was James S. Rollins, a prominent figure in Boone County history (at various times a member of the General Assembly, the U.S. House of Representatives, United States Senator, and member of the University Board of Curators). His pledge included much of his own land holdings (now part of the campus). Lesser known was Edward Camplin, a man who could neither read nor write but pledged \$3,000, a sizeable amount at the time. His contribution, and those of numerous other county residents, reflected not only the excitement of competition, but also the vast community support for higher education. Crowds of on-lookers demonstrated that interest again at the dedication July 4, 1843, of the new "principal edifice," the administration/classroom/museum building that subsequently burned in 1892 when again the pledges of townspeople led to the decision to rebuild the university in Columbia.

Boone County was a slave-holding county in the middle of the only slave-holding state west of the Mississippi River. Except for brief periods of time, Columbia was occupied by Union forces from December 1861 until August 1865. For a time in 1862, the University closed and its buildings were occupied by the military. Boone's population, like that of the state as a whole, was split on the slavery issue; a "Southern Rights" meeting in April 1861 adopted resolutions condemning President Lincoln, supporting "our southern brethren," and urging Missouri join the other southern states in secession. A "Union meeting" a few weeks later adopted resolutions pledging support of the Union and urging Missouri to remain neutral in the Civil War, but to be prepared to defend against invaders. There were skirmishes in and about Boone County, but the main battles were elsewhere. In 1864, as "bushwhackers" became a major problem, one such group perpetrated the Centralia Massacre. A band of guerillas lead by Bill Anderson robbed and plundered the town of Centralia on September 27, 1864 and then ambushed a train carrying about 150 passengers, including 23 newly discharged federal soldiers. The soldiers were ordered to leave the train, line up, were stripped and shot, their papers and personal effects removed. The train and depot were burned. A few hours later, a detachment of federal troops in pursuit of the guerillas rode into a trap and 108 more were killed. While exact figures as to the number of Boone County men involved in the war are not known, it's estimated about 500 wore Union blue and an equal number Confederate Gray.

The Boons' Lick road gave way to U.S. Highway 40, which largely was replaced with Interstate 70; that part of I-70 in Missouri was the first statewide section of interstate highway to be completed. Boone's strategic and easily-accessible location, midway between St. Louis and Kansas City and 30 miles from the Capitol at Jefferson City, together with its educational and medical facilities, its professional and business economy and its non-polluting industries, have made it one of Missouri's fastest-growing counties. Columbia consistently has been ranked by various national publications as "one of the best" places to live, to retire, and to raise a family. Its cost of living is below the national average and its public schools rank among the best in a town internationally known as the "Athens of Missouri" because it's the home of the state university, Columbia College, and Stephens College.

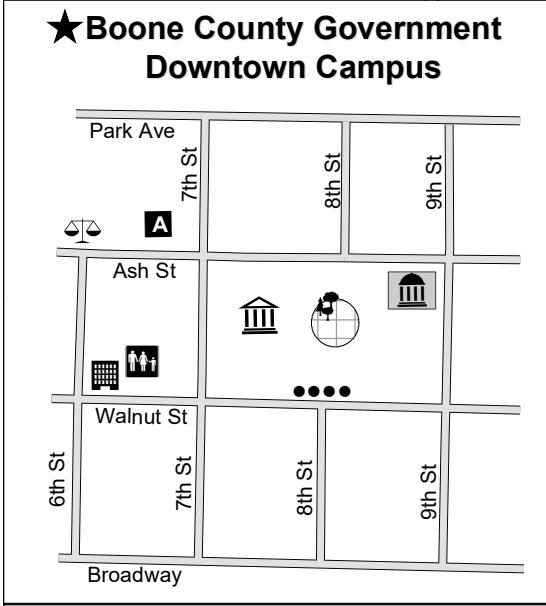
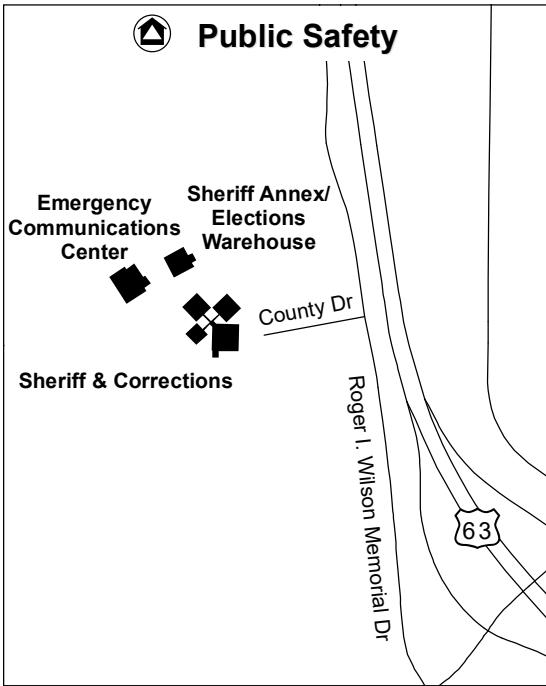
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

County Office Directory

Assessor	Tom Schauwecker.....		Roger B. Wilson Government Center, Room 143.....	573-886-4270
Auditor	June E. Pitchford.....		Roger B. Wilson Government Center, Room 304.....	573-886-4275
Circuit Clerk	Christy Blakemore.....		Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges	J. Hasbrouck Jacobs, Div I Circuit Judge.....		Boone County Courthouse.....	573-886-4050
	Jeff Harris, Div II Circuit Judge.....		Boone County Courthouse.....	573-886-4050
	Kevin Crane, Div III Presiding Judge.....		Boone County Courthouse.....	573-886-4050
	Jodie Asel, Div IV Circuit Judge.....		Boone County Courthouse.....	573-886-4050
	Kimberly Shaw, Div V Associate Circuit Judge..		Boone County Courthouse.....	573-886-4050
	Carol England, Div VI Associate Circuit Judge...		Callaway County Courthouse.....	573-642-0777
	Sue Crane, Div VII Associate Circuit Judge.....		Callaway County Courthouse.....	573-642-0777
	Sara Miller, Div VIII Family Court Commissioner		Boone County Courthouse.....	573-886-4050
	Tracy Gonzalez, Div IX Associate Circuit Judge..		Boone County Courthouse.....	573-886-4050
	Leslie Schneider, Div X Associate Circuit Judge.		Boone County Courthouse.....	573-886-4050
	Stephanie Morrell, Div XI Associate Circuit Judge		Boone County Courthouse.....	573-886-4050
	Casey Clevenger, Div XII Drug Court Commissioner		Boone County Courthouse.....	573-886-4050
Clerk	Brianna L. Lennon.....		Roger B. Wilson Government Center, Room 236....	573-886-4295
Collector	Brian McCollum.....		Roger B. Wilson Government Center, Room 118.....	573-886-4285
Commissioners	Daniel K. Atwill, Presiding Commissioner.....		Roger B. Wilson Government Center, Room 333.....	573-886-4306
	Fred J. Parry, District I Commissioner.....		Roger B. Wilson Government Center, Room 333.....	573-886-4308
	Janet M. Thompson, District II Commissioner.....		Roger B. Wilson Government Center, Room 333.....	573-886-4309
Community Services	Vacant, Director.....		605 East Walnut, Suite A.....	573-886-4298
County Counselor	C.J. Dykhouse.....		Roger B. Wilson Government Center, Room 211.....	573-886-4414
Court Administration	Mary Epping, Court Administrator.....		Boone County Courthouse.....	573-886-4060
Elections & Registration	Main Line.....		Roger B. Wilson Government Center, Room 236....	573-886-4375
Emergency Management	Vacant, Director.....		Emergency Communications Center	573-544-7900
Facilities Maintenance & Custodial Services	Doug Coley, Director.....		Boone County Annex.....	573-886-4400
Human Resources & Risk Management	Jenna Redel, Director.....		Boone County Annex.....	573-886-4405
Information Technology, GIS & Mail Services	Aron Gish, Director.....		Roger B. Wilson Government Center, Room 220.....	573-886-4315
Joint Communications (911)	Chad Martin, Director.....		Emergency Communications Center.....	573-554-1000
Chief Medical Examiner	Carl Stacy, MD.....		UMC School of Medicine/Pathology.....	573-474-2700
Resource Management: Planning, Inspection and Enforcement	Stan Shawver, Director.....		Roger B. Wilson Government Center, Room 315.....	573-886-4330
Prosecuting Attorney	Daniel K. Knight.....		Boone County Courthouse.....	573-886-4100
	Family Support Enforcement.....		605 East Walnut, Suite B.....	573-886-4127
Public Administrator	Sonja Boone.....		Boone County Courthouse.....	573-886-4190
Public Defender	Main Line.....		Johnson Building.....	573-443-0030
Purchasing	Melinda Bobbitt, Director.....		Boone County Annex.....	573-886-4392
Recorder	Nora Dietzel.....		Roger B. Wilson Government Center, Room 132.....	573-886-4345
Road & Bridge Maintenance Operations	Greg Edington, Director.....		Boone County Public Works.....	573-449-8516
Sheriff's Department & Correctional Facility	Dwayne Carey, Sheriff,.....		Boone County Sheriff Admin. & Corrections Facility	573-875-1111
Treasurer	Tom Darrough.....		Roger B. Wilson Government Center, Room 205.....	573-886-4365

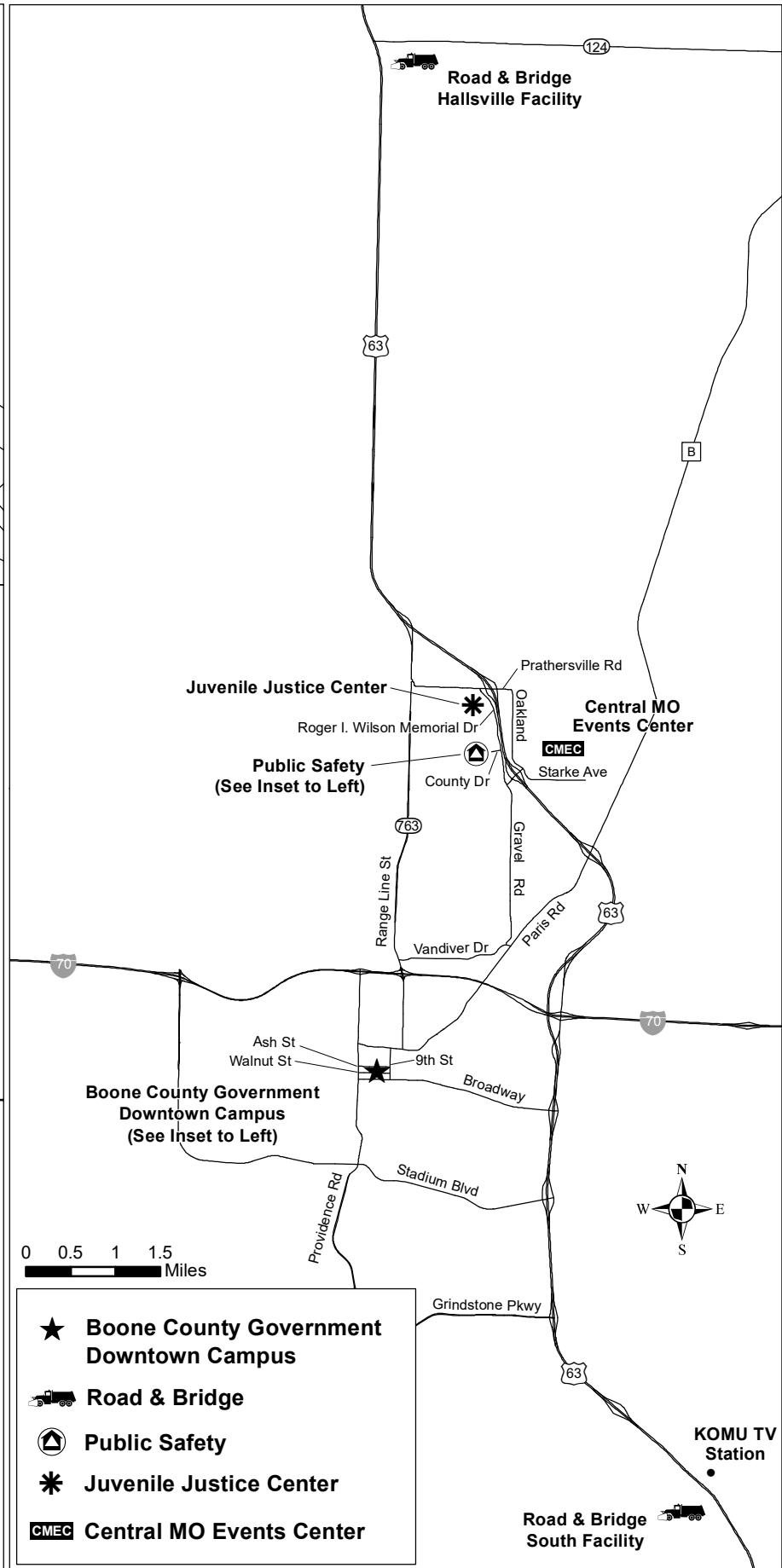
To access information and contact County Offices, visit the County's official website: www.showmeboone.com

Boone County Facility Locations



- Courthouse**
- Roger B. Wilson
Government Center**
- Historic Columns**
- A Boone County Annex**
- Community Services &
Family Support Enforcement**
- Johnson Building**
- Alternative Sentencing Center**
- Courthouse Plaza**

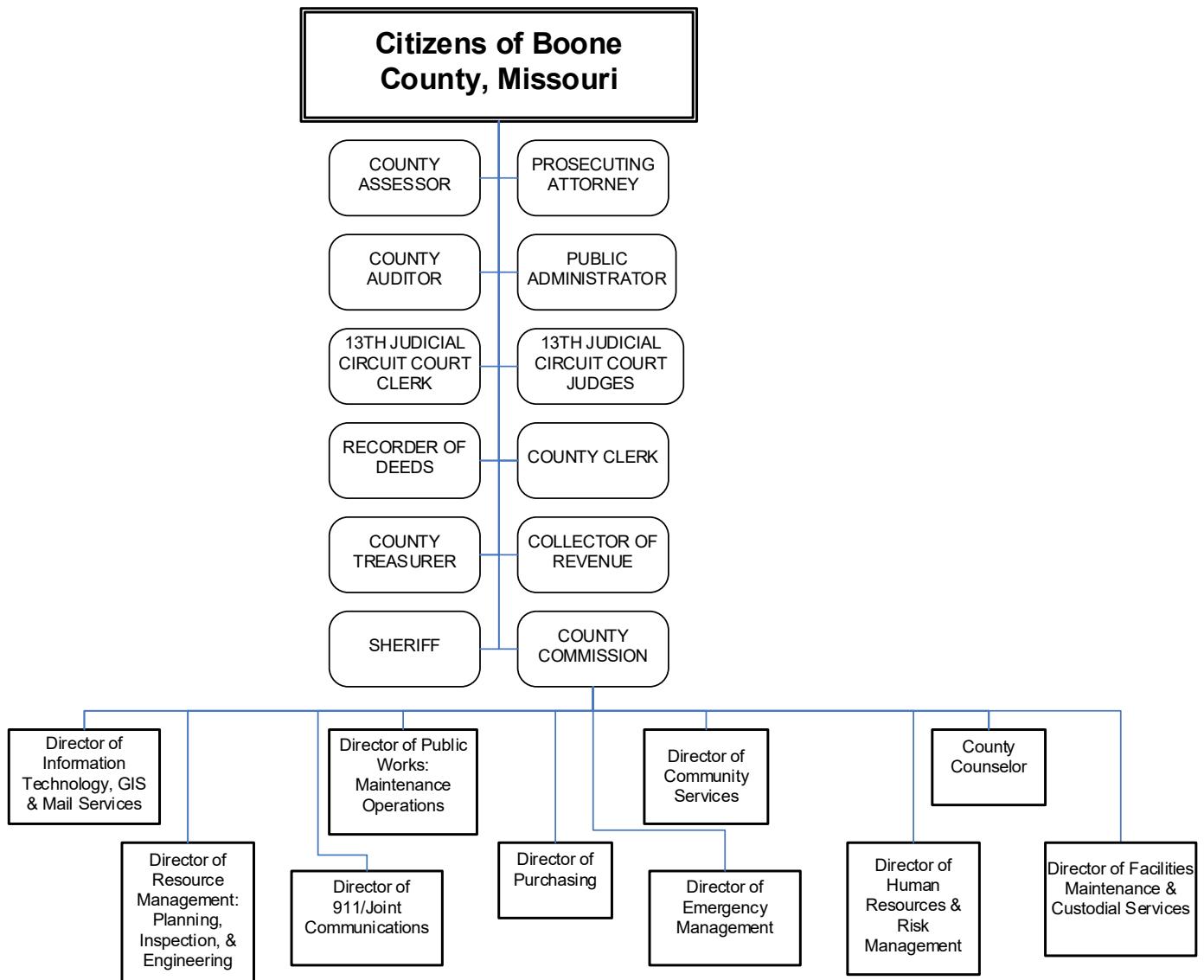
Boone County GIS Department



Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Emergency Communication Center	2145 East County Drive
Family Support Enforcement & Dept. of Community Services	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Boone County Fairgrounds (CMEC)	5212 N. Oakland Gravel Road
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - South Facility	5551 S Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 County Drive

Organizational Chart



Budget Calendar and Process

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer.

The annual budget process begins in late June or early July with a preliminary budget meeting with all elected officials and department directors. The purpose of this meeting is to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials, department directors, and outside entities. Research and analysis pertaining to salary and wage increases as well as benefit costs is initiated at this time.

The County Commission meets with their appointed department directors and managers as needed to provide input and review of their budget requests prior to submission to the Budget Officer.

The Circuit Court is required to submit its official budget request to the County Commission by August 15th of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

All other budget requests are due to the Auditor on or before September 1st. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. They also review salary and wage information and develop a consensus target for the personnel budget. During October, the Commission and Auditor schedule work sessions with other elected officials to discuss operational goals and budgetary needs.

During September or October, the County Commission holds at least one public hearing for the purpose of obtaining public input prior to developing the overall county budget, as required by state statute. The County Auditor prepares the Proposed Budget by November 15th and the Commission conducts public hearings during late November and early December. The Commission makes final changes to the budget and formally adopts the budget. The target adoption date is mid-December.

The following provides an overview of the budget process and important statutory dates.

- **July:** County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- **July and August:** County Commission meets with department directors to provide input and review of departmental budget requests.
- **August 15th:** Statutory deadline for the Circuit Court to submit budget request
- **September 1st:** Statutory deadline for submitting budget requests to Auditor
- **September 10th:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date

Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15th:** County Auditor delivers Proposed Budget to County Commission
- **November 15ththrough December 15th:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10th:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31st.)

Budget Revisions and Budget Amendments

Occasionally the County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. These are referred to as budget adjustments and are governed by the County's Budget Adjustment Policy, authorized in Commission Order # 4-2014, which is included in the Appendix section of this document.

Statutory Provisions Governing Circuit Court Budgets

The Circuit Court Clerk is charged with the responsibility of transmitting the Circuit Court's budgets, as approved by the court en banc, to the Budget Officer on or before September 1st of each year. Additionally, the Presiding Judge of the Circuit Court, or his designee, is required to meet with the County Commissioners and the Budget Officer no later than August 15th of each year in order to "confer and discuss with them the Circuit Court's estimates of its requirements for expenditures and its estimates of its revenues for the next budget year" (RSMo Chapter 50, sections 640-642). The statutes require that the Budget Officer include the Circuit Court's budget estimates in the County's budget without change; any change in the estimates requires the consent of the Circuit Court or the Circuit Clerk. In the event the governing body finds the Court's estimates to be unreasonable, it may file a petition with the Judicial Finance Commission. When this course of action is pursued, every attempt is made to resolve the dispute prior to the beginning of the fiscal year in question. If this is not possible, an amount equal to the budget estimates in question is placed into a separate escrow account and is not expended until a final determination is obtained.

Description of the Accounting and Budgeting System

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, county operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. (Refer to the Overview and Description of Special Revenue Funds and Other Funds in the General Information section.) However, it is common to refer to these individual fund budgets collectively as “the County Budget”. State law requires all budgets to be balanced and annual operating budgets are required for all funds from which monies are expended. Budgets may be amended and revised throughout the year in accordance with the County’s Budget Adjustment Policy (a copy is included in the Appendix Section). Aggregate financial data for each individual fund as well as summary information for groupings of various funds is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not yet created a financial liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures.

The County administers numerous funds, which are described below. The majority of county operations are accounted for in the County’s major funds which include the General Revenue Fund, the Road and Bridge Fund, the Law Enforcement Services Fund, the Community Children’s Services Fund, and the 911/Emergency Management Fund. However, a complete understanding of the County’s budgetary and financial activities requires a review of *all* the funds. Accordingly, this document is designed to provide a comprehensive overview of the County’s entire financial structure and activities.

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County’s Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the special revenue funds under the jurisdiction of the Circuit Court which are maintained separately by the Court in its own checking account as well as funds related to the Neighborhood Improvement District (NID) Program, described below, which are not included in this document. Additionally, the County’s CAFR includes various fiduciary funds which are not subject to appropriation and therefore are not included in this budgetary document.

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general obligation bonds for these projects; however, taxes are not levied or collected

Description of the Accounting and Budgeting System cont'd

to retire the debt because the property owners are responsible for these costs. NID budgets are established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

Basis of Accounting and Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations. This approach also demonstrates the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

Basis of Accounting used for Financial Reporting Purposes— Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The ***government-wide financial statements*** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the

Description of the Accounting and Budgeting System cont'd

current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured). Under modified accrual accounting, open encumbrances at fiscal year end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County's financial reports include three kinds of funds (explained in detail in the next section, Description of Funds):

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.
- (2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County's accounting policies, please refer to the County's Comprehensive Annual Financial Report.

Basis of Accounting used for Budgeting Purposes—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

Description of Funds

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of

Description of the Accounting and Budgeting System cont'd

the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

Governmental Funds are used to account for governmental activities.

■ General Fund (a major fund)

The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

■ Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of revenue sources (other than expendable trusts or major capital projects) that are restricted as to use.

- Road and Bridge Fund (a major fund)**

This fund accounts for restricted revenues including a property tax, a one-half cent sales tax, the County's portion of the gasoline tax (CART), and other similar revenues. These revenues may only be used for road and bridge maintenance and improvements.

- Law Enforcement Services Fund (a major fund)**

This fund accounts for the permanent one-eighth cent law enforcement sales tax revenues and related expenditures.

- Community Children's Services Fund (a major fund)**

This fund accounts for the permanent one-fourth cent sales tax revenues which provide funding for counseling, family support, and temporary residential services to children.

- 911/Emergency Management (a major fund)**

This fund accounts for the permanent three-eighths cent sales tax revenues which provide funding for county-wide 911 and emergency management activities.

- Other Special Revenue Funds**

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

■ Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest, and related costs. Some examples of these funds are the Nursing Home Bond Fund and the Bridge Bond Fund.

Description of the Accounting and Budgeting System cont'd

■ Capital Projects Funds

Capital Projects Funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities.

■ Neighborhood Improvement District Funds

The statutes of the State of Missouri allow the County Commission to create Neighborhood Improvement Districts (NIDs). Current county policy provides for the formation of such districts only for the purpose of financing roadway and sewer improvements. The property owners within a NID pay for such improvements through a special assessment. Each NID fund accounts for all expenditures associated with the improvement project and the subsequent special assessment revenues.

Proprietary Funds are governed by the same accounting standards which apply to private business. Proprietary funds may include both enterprise funds and internal service funds.

■ Internal Service Funds

Internal Service Funds are used to account for activities that produce services to be provided to other county departments on a cost-reimbursement basis. For instance, the Self-Health Trust fund accounts for the operations of the County's Self-Insured Health Plan for county employees and the Building and Grounds fund accounts for facilities maintenance and housekeeping activities.

■ Enterprise Funds

The County does not operate any business-type activities and therefore does not use enterprise funds.

Fiduciary Funds are used to account for the County's custodial or fiduciary activities pertaining to various trust and agency funds. Note: The County does not budget these funds because the resources and assets of these funds do not belong to the County and therefore cannot legally be appropriated by the County Commission for county purposes.

■ Private Purposes (Non-Expendable) Trust Funds

The County serves as trustee for several non-expendable trusts. Corpus amounts are to remain intact while investment income is used for the activities specified in the trust documents.

■ Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Overview of the Fund-Department-Account Code Structure

Each line item in the accounting system consists of three elements: the fund number, the department number, and the account number.

Description of the Accounting and Budgeting System cont'd

Fund Numbers are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 1XX denotes the general fund family; 2XX denotes the special revenue fund family; 3XX denotes the debt service fund family; 4XX denotes the capital projects fund family; 5XX denotes the Neighborhood Improvement District (NID) fund family; 6XX denotes the internal service fund family; and, 7XX denotes the agency and trust fund family.

Department Numbers are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Public Works include #2040, #2045, and #2049. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

Account Numbers are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. These accounts are briefly described below by account name, number, and description.

■ Revenue Accounts

- Property Taxes - 03000-03099
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes - 03100-03199
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes - 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses and Permits - 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges for Services - 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699
Fines include monies derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any monies derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799
Income on all long term and short-term bank deposits and other investments.
- Miscellaneous - 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

Description of the Accounting and Budgeting System cont'd

- Other Financing Sources - 03900-03999
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
 - Personal Services - 10000-19999 (Class 1)
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
 - Materials and Supplies - 20000-29999 (Class 2)
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
 - Dues, Travel and Training - 30000-39999 (Class 3)
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state, and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
 - Utilities - 40000-49999 (Class 4)
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
 - Vehicle Expense - 50000-59999 (Class 5)
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
 - Equipment and Building Maintenance - 60000-69999 (Class 6)
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
 - Contractual Services - 70000-79999 (Class 7)
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
 - Other - 80000-89999 (Class 8)
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
 - Fixed Asset Additions - 90000-99999 (Class 9)
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.).

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund <i>Currently inactive</i>	This fund is established and governed by local policy. It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget.
201	Assessment Fund	This fund is established and governed by RSMo 137.750. It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget, subject to certain statutory provisions. The Assessor administers the fund.
203	Domestic Violence Fund	This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607. It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget; the Community Services Department administers the budget.
204	Road & Bridge Fund	This fund is established and governed by RSMo 137.555 and 137.560. It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget. Funds 204 and 208 are combined for budget and financial reporting purposes.

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
205	Infrastructure Grants Fund <i>Currently inactive</i>	This fund is established and governed by local policy. It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget.
208	Road Sales Tax	This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission approves the budget. Funds 204 and 208 are combined for budget and financial reporting purposes.
210	Local Emergency Planning Committee (LEPC) Fund	This fund is established and governed by local policy. It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the budget; the Director of Emergency Management administers this fund.
211	Collector Tax Maintenance Fund	This fund is established and governed by RSMo 52.312-317. It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
213	Community Health & Medical	<p>This fund is established and governed by local policy.</p> <p>It accounts for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs. The County Commission approves the budget; the Community Services Department administers the fund.</p>
214	Stormwater Grants	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various storm water grants. The County Commission approves the budget; the Director of Resource Management administers the fund.</p>
215	Boone County Fairgrounds Regional Recreational District Fund	<p>This fund is established and governed by RSMO 67.792 – 67.799.</p> <p>It accounts for dedicated revenues derived from a one-half cent sales tax imposed by the County Commission on retail sales occurring within the boundaries of the Boone County Fairgrounds Regional Recreational District. The district was established pursuant to Commission Order 223-2011 and the one-half cent sales tax was authorized pursuant to Commission Order 224-2011. The County Commission approves the budget and administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
216	Community Children's Services Fund	<p>This fund is established and governed by RSMo 210.861.</p> <p>It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.</p>
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>
231	Federal HAVA Election Fund (HAVA) <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission approves the budget; the County Clerk administers the fund.</p>
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment. The County Commission approves the budget; the County Clerk administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
233	FVAP Ease Grant Funds <i>Currently inactive</i>	This fund is established and governed by local policy. It accounts for revenues and expenditures related to a grant received from the Department of Defense for federal voting assistance program. The grant provides 100% funding for the project and is administered by the County Clerk.
250	Sheriff's Forfeiture Fund	This fund is established and governed by local policy. It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The County Commission approves the budget subject to federal guidelines; the Sheriff administers the budget and the fund.
251	Sheriff's Training Fund	This fund is established and governed by RSMo 590.178. It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.
252	Public Safety Citizen Contributions	This fund is established and governed by local policy. It accounts for citizen contributions given to the County for various law enforcement activities. The County Commission approves the budget and the Sheriff administers the fund.
253	Law Enforcement–Department of Justice Grants Fund	This fund is established and governed by local policy. It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
254	Sheriff Civil Charges Fund	This fund is established and governed by RSMo 57.280. It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.
255	Sheriff Revolving Fund Activity	This fund is established and governed by RSMo 571.101 - 571.121. It accounts for fees authorized and collected pertaining to "conceal and carry" gun permits. The Sheriff approves the budget and administers the fund.
256	Inmate Prisoner Detainee Security Fund	This fund is established and governed by RSMo 488.5026. It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.
257	Sheriff K9 Operations Fund	The fund is established and governed by local policy. It accounts for revenues and expenditures related to the Sheriff's canine program. The budget is established by the Commission and administered by the Sheriff.
260	Prosecuting Attorney Training Fund	This fund is established and governed by RSMo 56.765. It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
261	Prosecuting Attorney Tax Collection Fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>
265	PA Administrative Handling Cost Fund	<p>This fund is established and governed by RSMo 559.100.</p> <p>It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves the budget and administers the fund.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
270	911/Emergency Management Sales Tax Fund	This fund is established and governed by RSMo 67.547. It accounts for the revenues of a voter-approved 3/8-cent sales tax for a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget; commission-appointed department directors administer the various budgets included within the fund.
280	Record Preservation Fund	This fund is established and governed by RSMo 59.319. It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.
282	Family Services and Justice Fund	This fund is established and governed by RSMo 488.2300. It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.
283	Circuit Drug Court Fund	This fund is established and governed by local policy. It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.
285	Administration of Justice Fund	This fund is established and governed by RSMo 488.5025. It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.

Overview and Description of Special Revenue and Other Funds cont'd

Fund No.	Fund Name	Description
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Debt Service Funds

303	Government Building Debt Service Reserve <i>This fund was closed in 2018</i>	The fund is established pursuant to long-term debt requirements. It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replaced with Series 2012 Certificates of Participation.
305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of the County's \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.
306	2015 Series Special Obligation Bonds – Emergency Communications Center	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$13.32 million bonds issued in 2015 to construct the Emergency Communications Center (ECC). Annual principal and interest is paid from the proceeds of a sales tax approved by voters in 2013.
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.

Overview and Description of Special Revenue and Other Funds cont'd

388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
390	2011 Series A Road NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments
393	2016 Series Sewer NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$223,700 bonds issued in 2016 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments

Overview and Description of Special Revenue and Other Funds cont'd

Capital Project Funds

4XX Various

Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds include the following:

- 405- General Capital Fund
- 410- Emergency Communications Center (ECC) Facility Construction and Technology
- 411- R&B Expansion and Improvement

Overview and Description of Special Revenue and Other Funds cont'd

Neighborhood Improvement District (NID) Funds

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof.
503	Clearview Paving	The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.
504	Bon Gor Lake Estates Paving	A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
505	Trails West Paving	Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	
513	Fairway Meadows Sewer	
514	Trobridge Road	
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
522	Hill Creek Sanitary Sewer	
523	W.B. Smith Sewer	
524	Brown Station Sewer	
525	Country Squire Sewer	
526	Lakewood/Valley Creek Road	
527	Manchester Heights Sewer	
528	Phenora North Sewer	
529	Bolli Road Sewer	

Overview and Description of Special Revenue and Other Funds cont'd

Internal Service Funds

600	Self-Insured Health Plan	This fund is established by local policy. It accounts for operations of the self-insured health plan for county employees.
601	Self-Insured Dental Plan	This fund is established by local policy. It accounts for operations of the self-insured dental plan for county employees.
602	Self-Insured Workers Compensation <i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i>	This fund is established by local policy. It accounts for operations for the self-insured workers compensation plan for county employees.
603	Self-Insured Workers Compensation Loss Control Fund <i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i>	This fund is established by local policy. It accounts for programs and expenditures intended to prevent workers compensation injuries.
610	Building and Grounds Fund	The fund is established by local policy. This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets within the fund.

Overview and Description of Special Revenue and Other Funds cont'd

620	Building and Grounds Capital Repair and Replacement	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budget.
621	Building Utilities	This fund is established by local policy. This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets.
622	Capital Repair and Replacement Fund – Family Health Center Facility	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center. The County Commission approves the budget.
623	Capital Repair and Replacement Fund – Health Department Facility	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department. The county Commission approves the budget.

Overview and Description of Special Revenue and Other Funds cont'd

624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget. The County Commission approves the budget.</p>
625	Capital Repair and Replacement Fund – Emergency Communications Center	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for the Emergency Communication Center. The resources are derived from annual appropriations from the annual operating budget. The County Commission approves the budget.</p>

Overview and Description of Special Revenue and Other Funds cont'd

Private Purpose Trust Funds

720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>
723	Rocky Fork Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Rocky Fork Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>

Fiscal and Budget Policies

Boone County operates under a statutory elective form of government in which specific authority and responsibility are granted to each elected official according to state law. The three-member County Commission has limited ordinance-making powers granted by the Missouri state legislature as well as exclusive control of county property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where state law grants final budget authority to individual elected officials.

County officials are expected to manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility. The Fiscal and Budget Policies presented below are intended to guide County officials' decisions and actions to ensure that these goals are achieved. In addition, these policies demonstrate County Officials' commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The Fiscal and Budget Policies presented below were approved by County Commission Order # 550-2017.

Revenue Policy:

- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base so as to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- Revenue trends are examined monthly and incorporated into annual revenue forecasts.
- The County does not use revenue sources while legal action is pending.
- The County Commission will identify areas where cost recovery through user fees and rates is legal and appropriate and establish target levels for such cost recovery. User fees and rates, as well as target cost recovery percentages, will be examined annually as part of the budget process and adjusted as necessary.

Budget Policy:

- The County will adopt a balanced budget each year in accordance with state law. The budget is considered balanced when the *total resources of a fund* are sufficient to cover the *proposed spending plan* for that fund. In no event shall the proposed spending for a specific fund exceed the total resources available to the fund.

Within this definition, *total resources of a fund* refers to the sum of estimated revenues, other financing sources, and available fund balance; *proposed spending plan* refers to the sum of appropriations and other financing uses.

The following scenarios reflect examples of a balanced budget for any given fund:

- Scenario One: $\text{Revenues} + \text{Other Financing Sources} \geq \text{Expenditures} + \text{Other Financing Uses}$

Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance \geq Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The General Fund incurs costs for various central services such as Human Resources and Risk Management; Legal; Purchasing; Information Technology and GIS; Payroll; Finance, Budgeting, and Treasury Management; Mail Services, etc. The annual operating budget will provide for reimbursement to the General Fund for inter-fund services used by operations wholly funded from dedicated special revenue monies (for example, Road and Bridge Fund or 911/Emergency Management Sales Tax Fund). The County Auditor is responsible for determining the cost allocation methodology to be used. The methodology should comply with established accounting standards and any applicable legal requirements.
- The annual operating budget includes only those grants that have been awarded to the County for the budget period. *Potential* grants are not included in the budget until final award is made to the County. Exceptions to this policy may be authorized by the Budget Officer. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site
<http://www.showmeboone.com>)
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with the County's Budget Adjustment Policy (approved in Commission Order # 4-2014). A copy of the policy is included in the Appendix Section of this document.

Grant Policy:

- Grant applications should be approved by the County Commission *prior* to submitting the grant application to the grantor entity/agency.
- For all grants, the County Commission will identify the local match requirement, if any, and ensure that appropriations are sufficient to meet the match requirement. In addition, the County Commission will determine the amount, if any, of on-going

Fiscal and Budget Policies cont'd

budgetary impact resulting from the grant and ensure that appropriations are sufficient to meet the grant, if the grant is to be accepted.

- The County does not operate a centralized grants administration office. Therefore, each Administrative Authority who applies for, and is awarded a grant, is solely responsible for all grant administration, grant reporting, and grant compliance activities.

Capital Improvements Policy:

- The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.
- The County will identify the estimated on-going operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

- The County will maintain an inventory of fixed assets in accordance with statutory requirements. Currently, state law requires long-lived assets having an acquisition cost of \$1,000 or more to be inventoried.
- Physical inventories of the County's fixed assets will be conducted on an annual basis, according to a 3-year rolling schedule.
- The County will maintain an inventory of its transportation network infrastructure assets.
- All County property is to be disposed of in the manner authorized by the County Commission.
- County property may not be used for personal gain.
- Administrative Authorities are responsible for establishing policies and procedures within their respective offices to safeguard the various county assets under their control.

Financial Accounting and Reporting Policy:

- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as "gross revenue" and not netted against expenditures.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- An independent financial audit will be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.

Fiscal and Budget Policies cont'd

- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

- The County will adhere to the provisions of the Debt Management Policy, adopted by Commission Order #593-2012.
- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for refunding, extending or unifying the whole or any part of its valid outstanding revenue or special obligation bonds.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

Fund Balance and Emergency Appropriation Policy:

- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.

Fiscal and Budget Policies cont'd

- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Enterprise Fund Policy:

- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable. Note: **The County does not currently operate any enterprise activities.**

Internal Service Fund Policy:

- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are intended to be self-supporting from user charges received from the respective user departments.
- Internal Service Funds are intended recover the cost of operations without producing any significant amount of profit in excess of the fund's requirements.

Summary of Long-Term Debt

Boone County is authorized by the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts; as a result, there is no property tax levy for debt retirement imposed by the County. The special assessments are billed, collected, and remitted to the County by the County Collector and are deposited into debt service funds that are legally restricted for payment of principal and interest on the outstanding bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Special obligation bonds issued for the construction and expansion of county buildings are retired through annual appropriation: monies from the appropriate operating budgets are transferred to the applicable debt service fund from which annual principal and interest payments are made.

Debt Service expenditures included in the FY 2020 Budget total \$1,126,856 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$966,469 relate to special obligation bonds associated with land and building acquisition and \$160,387 relate to NID general obligation bonds.

Debt payable as of January 1st is composed of the following:

General Obligation Bonds:

\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	105,000
Sub-total: General Obligation Debt – Road NIDs	\$ 105,000
\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	546,400
\$204,000 Series 2010A general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030; interest at 4.0% to 5.0%	195,000
\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029; interest at 1.48%	85,236

Summary of Long-Term Debt cont'd

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0%. 54,000

\$223,700 Series 2016 general obligation neighborhood sewer improvement bonds due in annual installments of \$8,540 to \$14,300 through 2036: interest at 2.75% 197,365

Sub-total: General Obligation Debt – Sewer NIDs 1,078,001

Total: All General Obligation Debt \$ **1,183,001**

Special Obligation Bonds:

\$830,000 Series 2010 taxable special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt service payments are secured by amounts appropriated by the County each fiscal year.

\$13,320,000 Series 2015 special obligation bonds due in annual installments of \$525,000 to \$855,000 beginning in 2015 through 2034; semi-annual interest is due 2015 through 2034; interest at 2.000% to 3.125%. Debt service payments are secured by amounts appropriated by the County each fiscal year. 10,505,000

Total: All Special Obligation Debt \$ **10,600,000**

Total Combined Debt: \$ 11,783,001

Status of voter-approved general obligation bond issues as of January 1st:

<u>Approval Year and Purpose</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Remaining Amount to Issue</u>	<u>Outstanding</u>
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 105,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,078,001

Summary of Long-Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2020	665,000.00	301,150.91	128,665.46	32,038.84	793,665.46	333,189.75	1,126,855.21
2021	585,000.00	287,418.76	136,120.26	28,240.80	721,120.26	315,659.56	1,036,779.82
2022	595,000.00	272,643.76	83,582.07	25,338.37	678,582.07	297,982.13	976,564.20
2023	615,000.00	254,493.76	85,051.07	23,461.37	700,051.07	277,955.13	978,006.20
2024	635,000.00	235,743.76	88,627.48	21,504.06	723,627.48	257,247.82	980,875.30
2025-2029	3,475,000.00	876,468.80	478,593.09	74,182.92	3,953,593.09	950,651.72	4,904,244.81
2030-2034	4,030,000.00	314,259.42	154,200.52	11,814.48	4,184,200.52	326,073.90	4,510,274.42
2035-2039	0.00	0.00	28,161.35	1,166.12	28,161.35	1,166.12	29,327.47
Total	\$ 10,600,000.00	2,542,179.17	1,183,001.30	217,746.93	11,783,001.30	2,759,926.10	14,542,927.40

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will exceed \$303,800,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,038,003,000
Constitutional Debt Limit (10%):	\$ 303,800,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,183,001
Debt outstanding at January 1 as a percentage of debt limit:	0.4%

Financial Summaries—

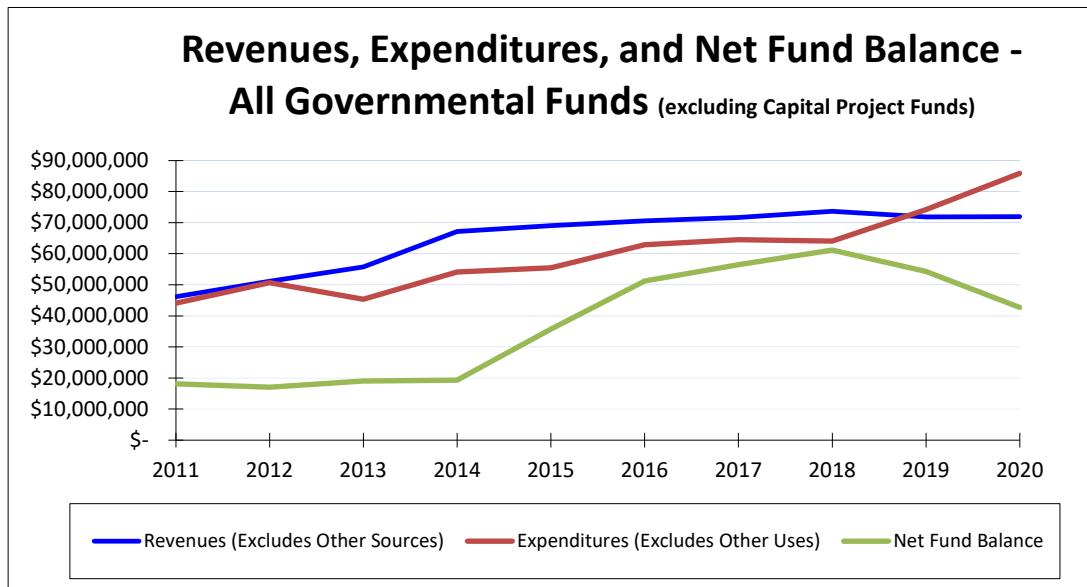
This section contains the following information:

- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds Combined)
- Graphical presentation of comparative annual growth rates in sales tax for the last 10 years

Financial Summaries

Revenues, Expenditures, and Net Fund Balance – All Governmental Funds (Excluding Capital Project Funds)

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual
Revenues (Excludes Other Sources)	\$46,174,373	\$51,094,042	\$55,734,573	\$67,156,679	\$69,075,258
Expenditures (Excludes Other Uses)	\$44,095,275	\$50,690,252	\$45,345,945	\$54,096,677	\$55,509,273
Net Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110
	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget
Revenues (Excludes Other Sources)	\$70,589,700	\$71,635,975	\$73,618,466	\$71,826,046	\$71,939,520
Expenditures (Excludes Other Uses)	\$62,891,547	\$64,540,179	\$64,055,250	\$74,231,789	\$85,876,620
Net Fund Balance	\$51,202,647	\$56,465,866	\$61,133,456	\$54,260,959	\$42,744,189



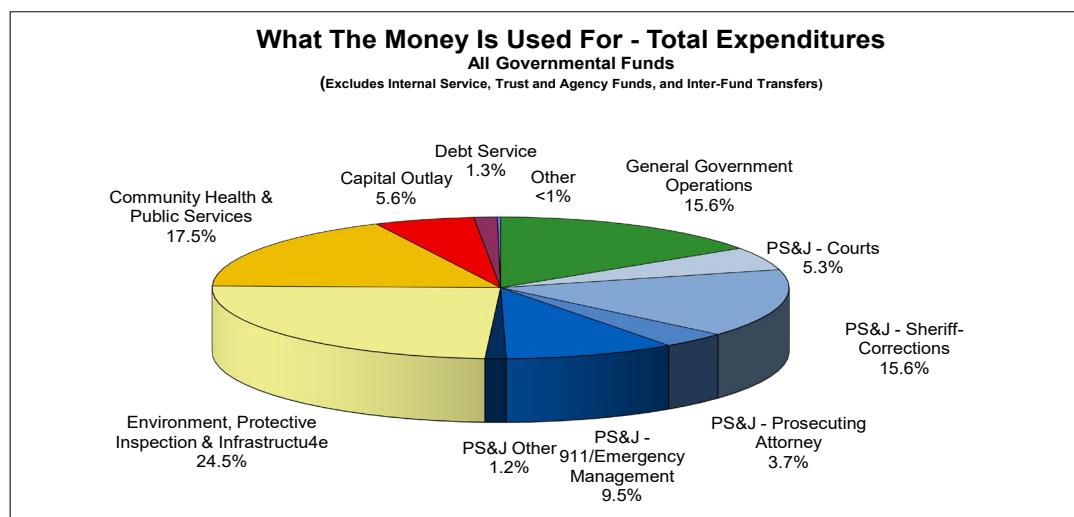
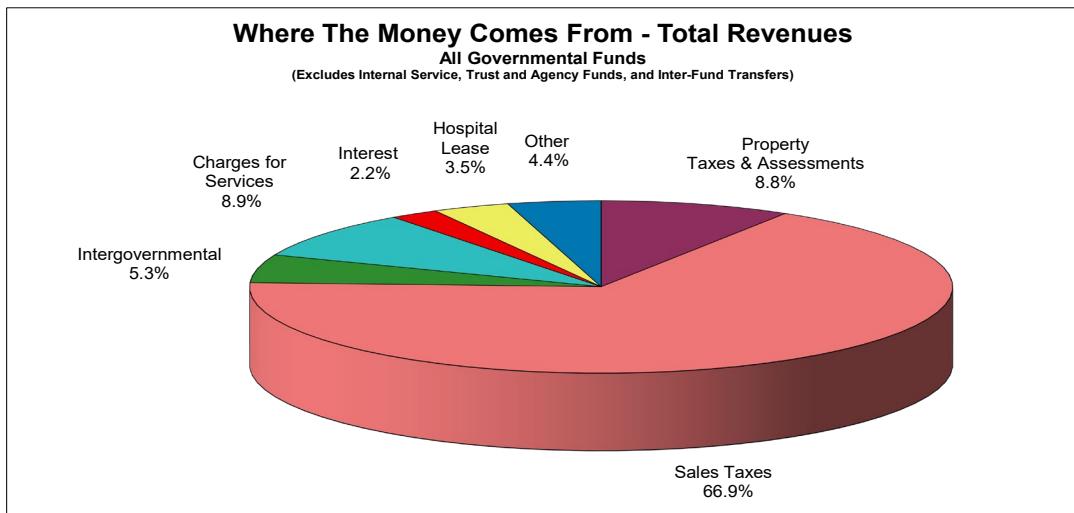
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund
- Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management
- Favorable revenue variances (2013 and 2014)
- High number of extended staff vacancies within County offices (primarily in the General Fund), resulting in increased favorable spending variances (2013, 2014, and 2015)

Financial Summaries cont'd

2020 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 6,325,684
Sales Taxes	48,159,000
Intergovernmental	3,796,516
Charges for Services	6,416,308
Interest	1,610,840
Hospital Lease	2,546,500
Other	3,084,672
Total Revenues	<u>\$ 71,939,520</u>
Other Financing Sources	1,165,780
Fund Balance Used for Operations	13,655,100
Total Financing Sources	<u>\$ 86,760,400</u>

What The Money Is Used For

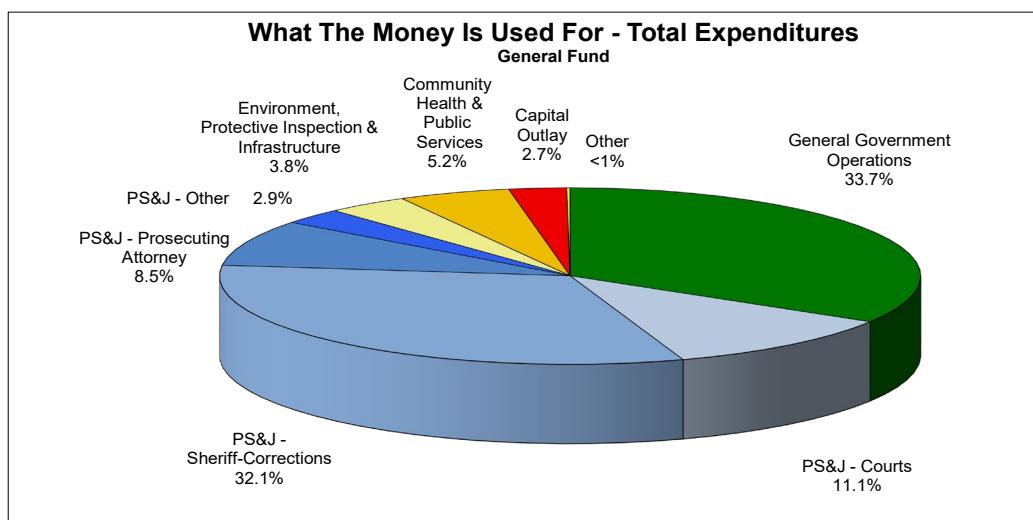
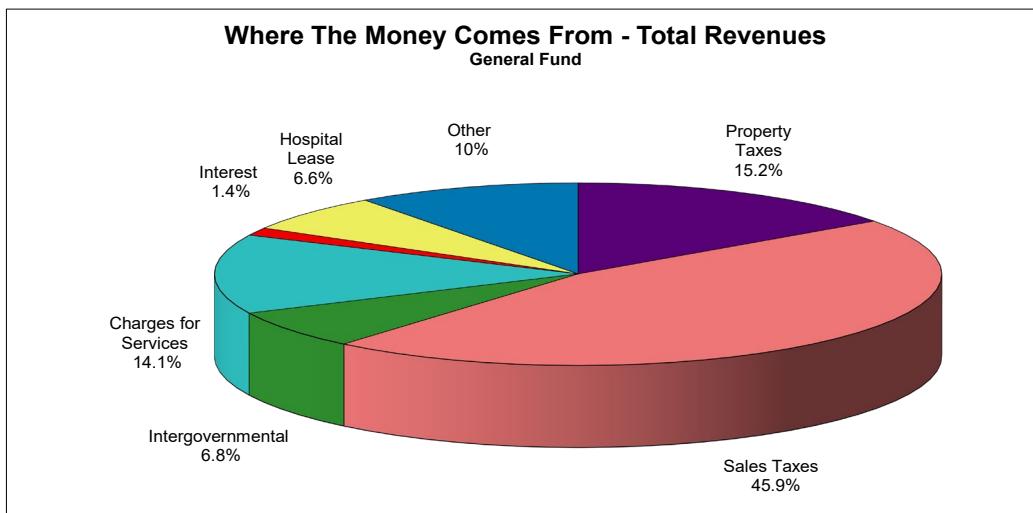
General Government Operations	\$ 13,399,147	**
PS&J - Courts	4,541,843	
PS&J - Sheriff-Corrections	13,368,664	
PS&J - Prosecuting Attorney	3,149,149	
PS&J - 911/Emergency Management	8,211,864	
PS&J - Other	1,010,561	***
Environment, Protective Inspection & Infrastructure	21,054,742	
Community Health & Public Services	15,033,877	
Capital Outlay	4,822,343	
Debt Service	1,126,856	
Other	157,574	
Total Expenditures	<u>\$ 85,876,620</u>	
Total Other Financing Uses	<u>-</u>	
Total Financial Uses	<u>\$ 85,876,620</u>	

** Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records

*** Includes Public Administrator, Medical Examiner, Public Defender, LEST Revenue, LEST Judicial Information Sys-County

Financial Summaries cont'd

2020 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 4,534,300
Sales Taxes	13,740,000
Intergovernmental	2,043,128
Charges for Services	4,204,251
Interest	417,031
Hospital Lease	1,981,500
Other	2,985,940
Total Revenues	\$ 29,906,150
Other Financing Sources	15,993
Fund Balance Used for Operations	2,759,756
Total Financing Sources	\$ 32,681,899

What The Money Is Used for

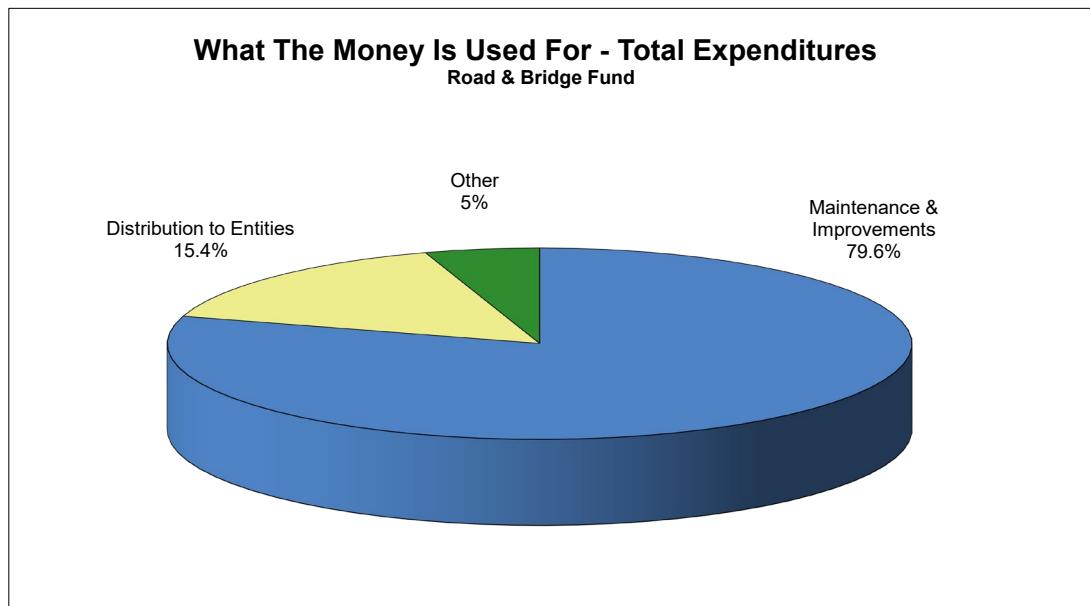
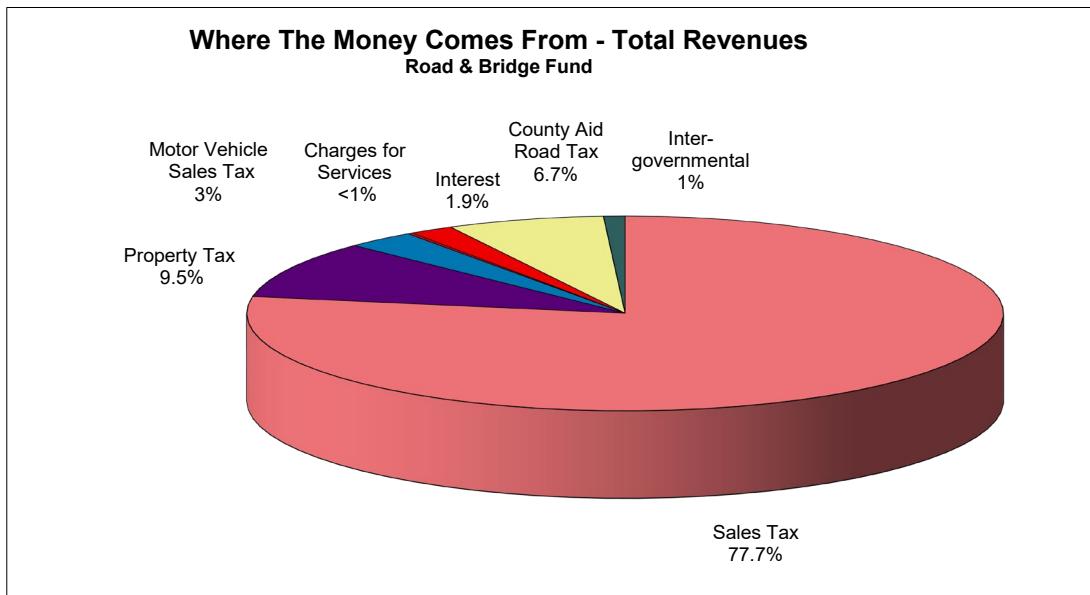
General Government Operations	\$ 11,018,322 **
PS&J - Courts	3,620,106
PS&J - Sheriff/Corrections	10,497,383
PS&J - Prosecuting Attorney	2,765,105
PS&J - Other	940,166 ***
Environment, Protective Inspection & Infrastructure	1,232,558
Community Health & Public Services	1,689,296
Capital Outlay	865,963
Debt Service	-
Other	53,000
Total Expenditures	\$ 32,681,899
Total Other Financing Uses	-
Total Financial Uses	\$ 32,681,899

** Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

*** Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

Financial Summaries cont'd

2020 Budget–Road & Bridge Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 13,712,000
Property Tax	1,683,100
Motor Vehicle Sales Tax	525,000
Charges for Services	37,965
Interest & Other	331,550
County Aid Road Tax	1,188,000
Intergovernmental	161,570
Total Revenues	\$ 17,639,185
Other Financing Sources	235,750
Fund Balance Used for Operations	3,017,124
Total Financing Sources	\$ 20,892,059

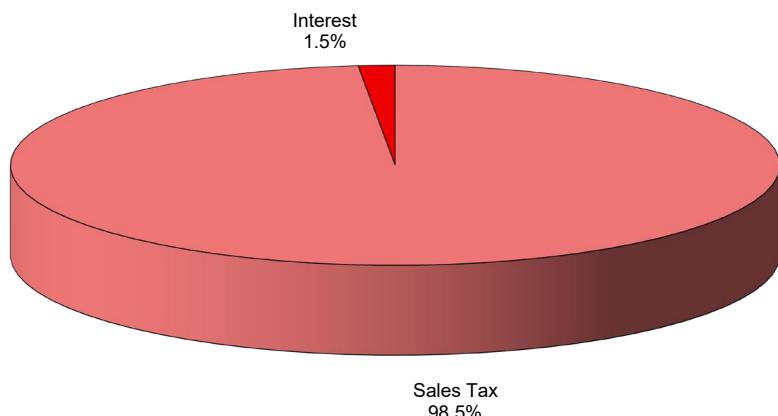
What The Money Is Used for

Property Tax Distribution	\$ 290,100
Sales Tax Distribution	2,847,300
Maintenance	8,020,693
Infrastructure Preservation/Rehab	7,215,000
Design & Construction	1,261,991
Stormwater Administration	130,787
Administration	675,000
Facility Repair & Replacement	150,000
Insurance Activity	20,000
CART/MV Distribution to Road District	87,000
Other	194,188
Total Expenditures	\$ 20,892,059
Total Other Financing Uses	-
Total Financial Uses	\$ 20,892,059

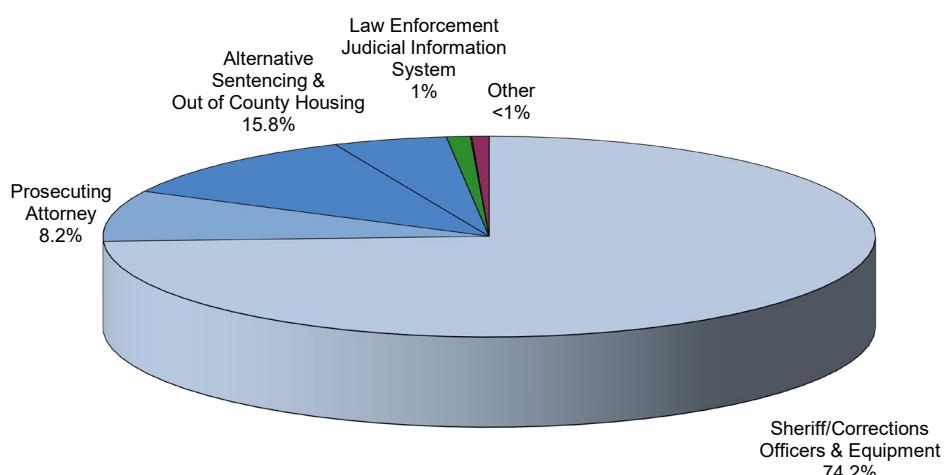
Financial Summaries cont'd

2020 Budget– Law Enforcement Services Fund (Major Fund)

Where The Money Comes From - Total Revenues
Law Enforcement Services Fund



What The Money Is Used For - Total Expenditures
Law Enforcement Services Fund



Where The Money Comes From

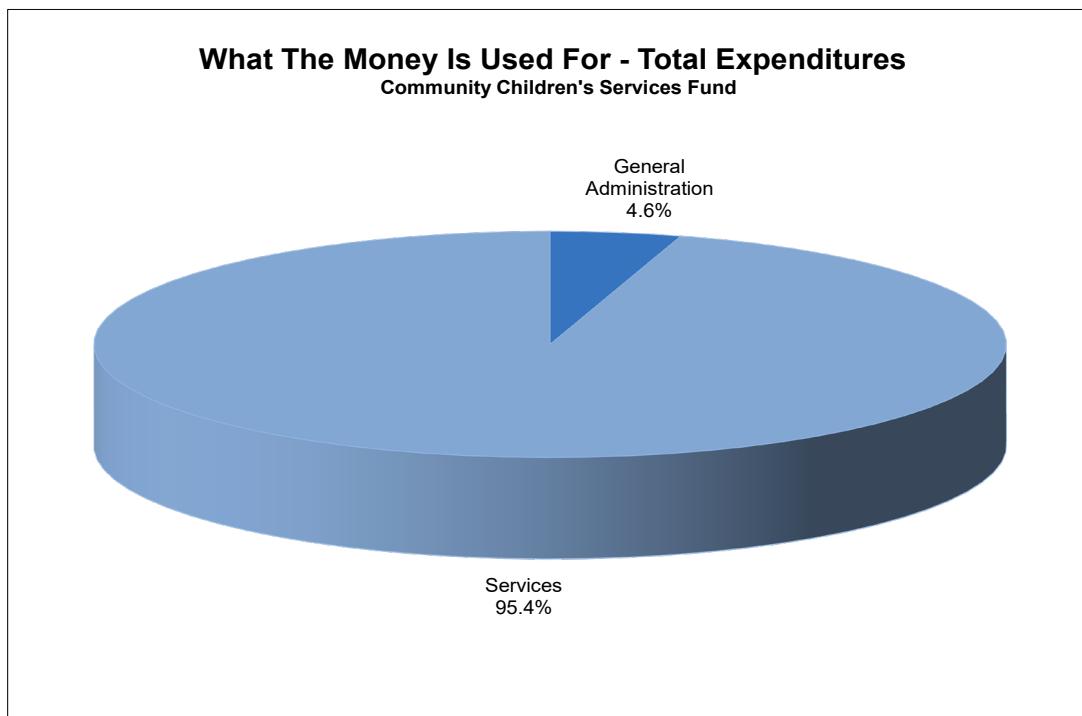
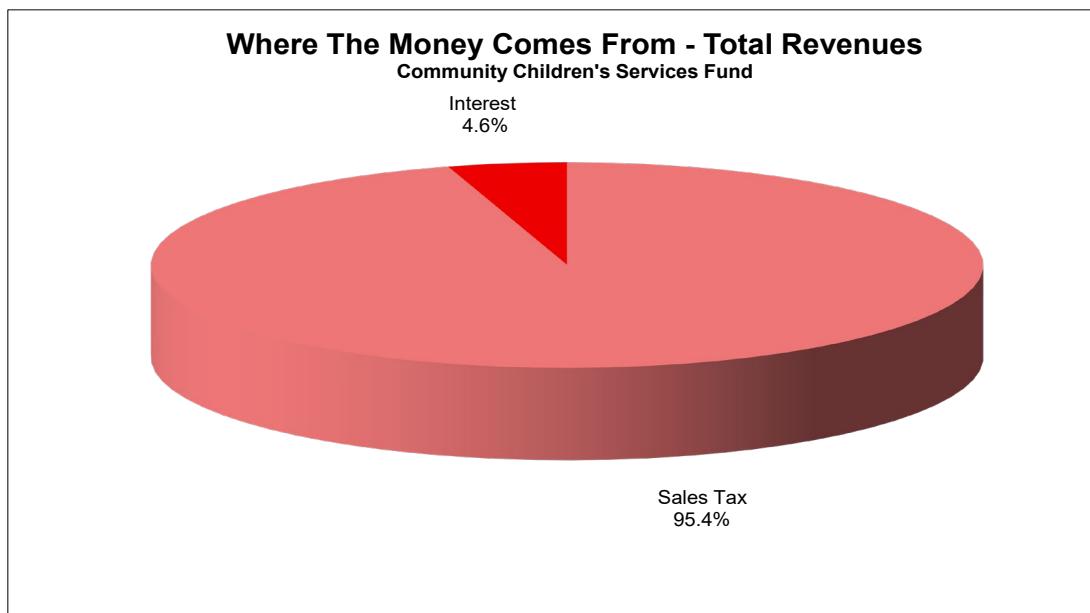
Sales Tax	\$3,430,000
Charges for Services	500
Interest	53,100
Total Revenues	<u>\$3,483,600</u>
Other Financing Sources	44,750
Fund Balance Used for Operations	<u>562,586</u>
Total Financing Sources	<u>\$4,090,936</u>

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$3,035,527
Prosecuting Attorney	335,925
Alternative Sentencing	452,039
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	40,595
Law Enforcement Judicial Information System-Court	2,100
Other	29,800
Total Expenditures	<u>\$4,090,986</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$4,090,986</u>

Financial Summaries cont'd

2020 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

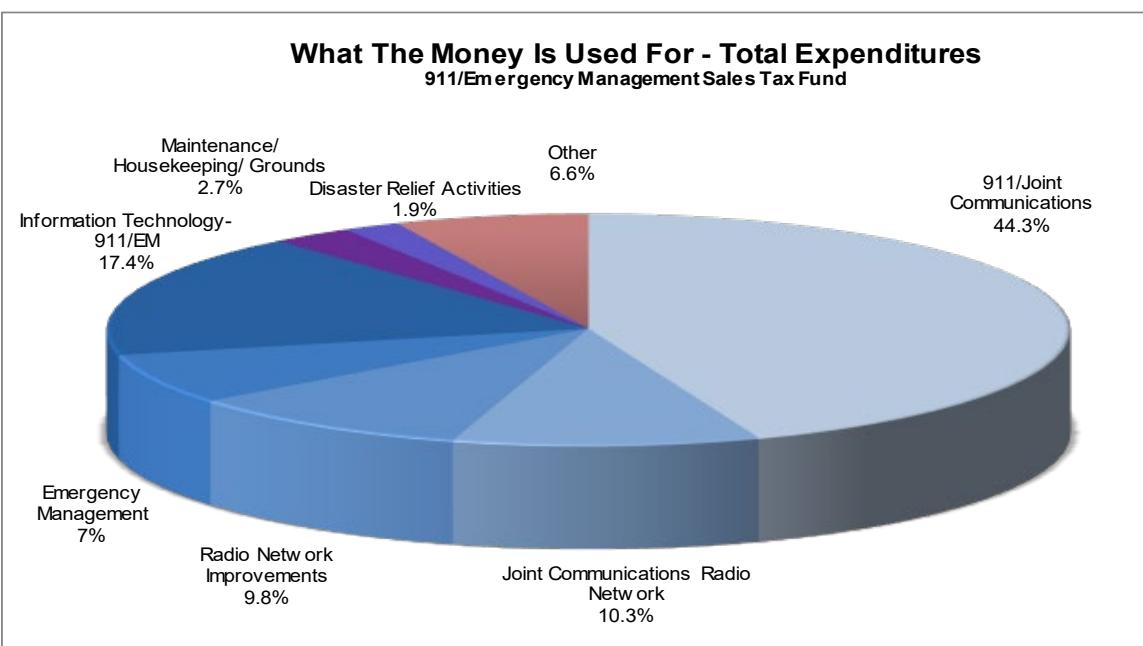
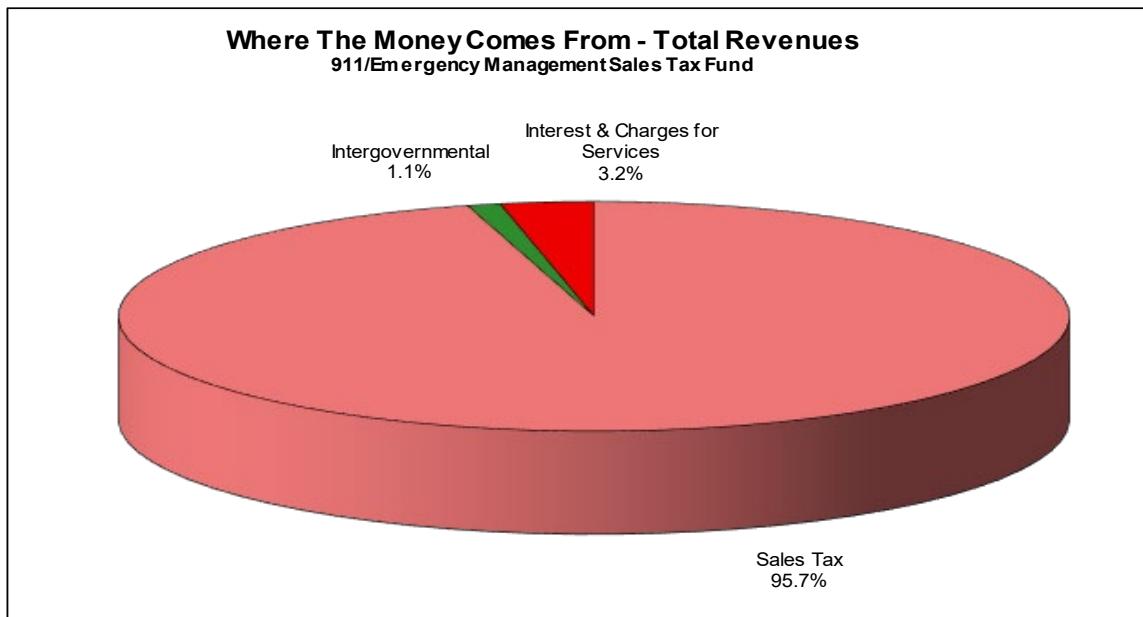
Sales Tax	\$ 6,458,000
Interest	\$ 313,000
Total Revenues	\$ 6,771,000
Other Financing Sources	-
Fund Balance Used for Operations	\$ 5,505,687
Total Financing Sources	\$ 12,276,687

What The Money Is Used for

General Administration	\$ 567,687
Services	\$ 11,709,000
Total Expenditures	\$ 12,276,687
Total Other Financing Uses	-
Total Financial Uses	\$ 12,276,687

Financial Summaries cont'd

2020 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,287,000
Intergovernmental	120,510
Charges for Services	750
Interest	340,000
Total Revenues	\$ 10,748,260
Other Financing Sources	-
Fund Balance Used for Operations	469,241
Total Financing Sources	\$ 11,217,501

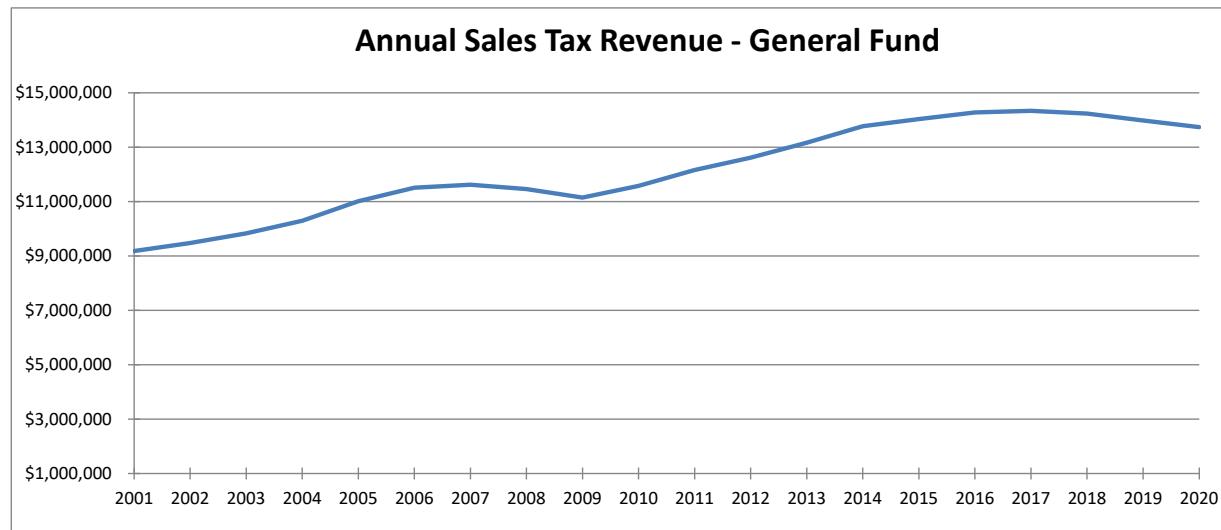
What The Money Is Used for

911/Joint Communications Operations	\$ 4,582,026
Joint Communications Radio Network	1,060,750
Radio Network Improvements	1,012,000
Emergency Management Operations	726,798
Information Technology-911/EM	1,804,400
Maintenance/Housekeeping/Grounds	283,035
Disaster Relief Activities	200,000
Other	679,205
Total Expenditures	\$ 10,348,214
Total Other Financing Uses	869,287
Total Financial Uses	\$ 11,217,501

Financial Summaries cont'd

Sales Tax

	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>
Sales Tax	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073
Sales Tax Growth Rate		3.1%	3.8%	4.7%	6.9%
	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>
Sales Tax	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077
Sales Tax Growth Rate	4.5%	0.9%	-1.4%	-2.8%	3.9%
	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>
Sales Tax	\$12,162,398	\$12,619,573	13,165,037	13,770,424	14,034,684
Sales Tax Growth Rate	5.0%	3.8%	4.3%	4.6%	1.9%
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
Sales Tax	14,281,327	14,335,906	14,233,384	13,984,000	13,740,000
Sales Tax Growth Rate	1.8%	0.4%	-0.7%	-1.8%	-1.7%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

Governmental Funds

Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,251,403	5,376,400	5,506,140	6,217,400
Assessments	162,796	114,732	146,387	108,284
Sales Taxes	49,894,292	50,517,000	49,012,000	48,159,000
Franchise Taxes	166,249	160,000	163,000	163,000
Licenses and Permits	693,931	655,977	711,935	742,046
Intergovernmental	5,181,034	4,167,291	3,739,613	3,796,516
Charges for Services	6,441,010	6,292,317	6,215,247	6,416,308
Fines and Forfeitures	110,219	10,000	22,761	10,000
Interest	1,287,998	1,153,897	1,756,697	1,610,840
Hospital Lease	2,461,187	2,475,500	2,508,198	2,546,500
Other	1,968,347	2,011,113	2,044,068	2,169,626
Total Revenues	73,618,466	72,934,227	71,826,046	71,939,520
Other Financing Sources				
Transfer In from other funds	1,265,278	1,739,341	1,740,745	883,780
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	161,526	114,308	221,916	282,000
Total Other Financing Sources	1,426,804	1,853,649	1,962,661	1,165,780
Fund Balance Used for Operations	206,141	18,568,853	8,635,889	13,655,100
TOTAL FINANCIAL SOURCES	\$ 75,251,411	93,356,729	82,424,596	86,760,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,143,557	31,936,966	30,098,260	32,917,592
Materials & Supplies	2,897,191	3,789,007	3,656,272	3,493,855
Dues Travel & Training	504,222	848,351	662,725	841,371
Utilities	1,053,552	1,175,546	1,105,003	1,153,701
Vehicle Expense	937,484	1,000,025	979,136	1,068,760
Equip & Bldg Maintenance	877,187	1,202,910	1,160,039	1,180,718
Contractual Services	18,578,561	29,252,090	23,346,418	26,485,153
Debt Service (Principal and Interest)	1,568,151	1,133,668	1,133,667	1,126,856
Emergency	-	1,231,230	-	1,252,000
Other	5,506,381	8,442,025	7,216,419	11,534,271
Fixed Asset Additions	2,988,964	7,860,570	4,873,850	4,822,343
Total Expenditures	64,055,250	87,872,388	74,231,789	85,876,620
Other Financing Uses				
Transfer Out to other funds	1,265,278	5,484,341	5,404,745	883,780
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,265,278	5,484,341	5,404,745	883,780
TOTAL FINANCIAL USES	\$ 65,320,528	93,356,729	79,636,534	86,760,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 77,336,452	83,344,046	83,344,046	73,959,375
Less encumbrances, beginning of year	(7,253,992)	(3,536,844)	(3,536,844)	-
Add encumbrances, end of year	3,536,844	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	9,724,742	(18,568,853)	(5,847,827)	(13,655,100)
FUND BALANCE (GAAP), end of year	83,344,046	61,238,349	73,959,375	60,304,275
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(22,210,590)	(19,659,603)	(19,698,416)	(17,560,086)
NET FUND BALANCE, end of year	\$ 61,133,456	41,578,746	54,260,959	42,744,189

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,673,856	3,765,900	3,858,100	4,534,300
Assessments	-	-	-	-
Sales Taxes	14,233,384	14,408,000	13,984,000	13,740,000
Franchise Taxes	166,249	160,000	163,000	163,000
Licenses and Permits	651,398	624,210	641,642	673,549
Intergovernmental	2,049,896	2,280,752	2,028,500	2,043,128
Charges for Services	4,259,676	4,098,019	4,113,061	4,204,251
Fines and Forfeitures	11,471	10,000	9,000	10,000
Interest	272,499	286,431	437,259	417,031
Hospital Lease	1,915,590	1,925,500	1,952,180	1,981,500
Other	1,902,809	1,978,578	1,994,153	2,139,391
Total Revenues	29,136,828	29,537,390	29,180,895	29,906,150
Other Financing Sources				
Transfer In from other funds	287,005	143,196	144,600	14,493
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	41,232	5,275	28,050	1,500
Total Other Financing Sources	328,237	148,471	172,650	15,993
Fund Balance Used for Operations	-	3,959,904	1,731,063	2,759,756
TOTAL FINANCIAL SOURCES	\$ 29,465,065	33,645,765	31,084,608	32,681,899
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,515,192	18,315,558	17,929,198	19,176,761
Materials & Supplies	759,822	933,524	843,364	936,980
Dues Travel & Training	256,345	420,602	343,459	416,824
Utilities	551,173	570,305	569,243	599,375
Vehicle Expense	349,590	388,536	369,252	396,317
Equip & Bldg Maintenance	212,461	412,860	376,073	360,070
Contractual Services	2,862,010	3,492,896	3,144,048	3,281,618
Debt Service (Principal and Interest)	438,263	-	-	-
Emergency	-	850,000	-	850,000
Other	5,147,572	5,063,474	4,794,743	5,797,991
Fixed Asset Additions	697,962	2,617,452	2,215,670	865,963
Total Expenditures	28,790,390	33,065,207	30,585,050	32,681,899
Other Financing Uses				
Transfer Out to other funds	60,000	580,558	499,558	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	60,000	580,558	499,558	-
TOTAL FINANCIAL USES	\$ 28,850,390	33,645,765	31,084,608	32,681,899
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,219,084	18,941,809	18,941,809	16,868,924
Less encumbrances, beginning of year	(233,772)	(341,822)	(341,822)	-
Add encumbrances, end of year	341,822	-	-	-
Fund Balance Increase (Decrease) resulting from operations	614,675	(3,959,904)	(1,731,063)	(2,759,756)
FUND BALANCE (GAAP), end of year	18,941,809	14,640,083	16,868,924	14,109,168
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(685,497)	(343,675)	(343,675)	(343,675)
NET FUND BALANCE, end of year	\$ 18,256,312	14,296,408	16,525,249	13,765,493
Net Fund Balance as a percent of expenditures	63.41%	43.24%	54.03%	42.12%

Governmental Funds

Fund Statement—Road & Bridge Fund 204 and 208 Combined (Major Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,577,547	1,610,500	1,648,040	1,683,100
Assessments	-	-	-	-
Sales Taxes	14,741,859	14,904,000	14,487,000	14,237,000
Franchise Taxes	-	-	-	-
Licenses and Permits	10,393	8,925	10,320	9,375
Intergovernmental	2,783,635	1,367,370	1,263,652	1,349,570
Charges for Services	32,559	36,405	37,254	37,965
Fines and Forfeitures	-	-	-	-
Interest	264,313	217,605	350,174	299,025
Hospital Lease	-	-	-	-
Other	32,843	25,800	31,556	23,150
Total Revenues	19,443,149	18,170,605	17,827,996	17,639,185
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	45,193	72,711	142,601	235,750
Total Other Financing Sources	45,193	72,711	142,601	235,750
Fund Balance Used for Operations	-	6,979,074	5,023,257	3,017,124
TOTAL FINANCIAL SOURCES	\$ 19,488,342	25,222,390	22,993,854	20,892,059
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,119,938	4,396,822	4,216,042	4,402,272
Materials & Supplies	1,891,376	2,435,367	2,450,066	2,150,328
Dues Travel & Training	22,008	46,727	32,724	46,675
Utilities	100,190	109,074	108,011	115,262
Vehicle Expense	572,211	578,646	587,580	637,254
Equip & Bldg Maintenance	329,355	273,872	264,387	269,602
Contractual Services	8,805,060	12,170,240	10,403,439	9,042,439
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	229,230	-	250,000
Other	506,322	854,481	845,758	2,908,352
Fixed Asset Additions	1,059,918	627,931	585,847	1,069,875
Total Expenditures	17,406,378	21,722,390	19,493,854	20,892,059
Other Financing Uses				
Transfer Out to other funds	-	3,500,000	3,500,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	3,500,000	3,500,000	-
TOTAL FINANCIAL USES	\$ 17,406,378	25,222,390	22,993,854	20,892,059
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,917,328	16,811,960	16,811,960	11,572,830
Less encumbrances, beginning of year	(403,205)	(215,873)	(215,873)	-
Add encumbrances, end of year	215,873	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,081,964	(6,979,074)	(5,023,257)	(3,017,124)
FUND BALANCE (GAAP), end of year	16,811,960	9,617,013	11,572,830	8,555,706
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ (9,000,000)	(7,000,000)	(7,000,000)	(5,000,000)
Net Fund Balance as a percent of expenditures	44.88%	12.05%	23.46%	17.02%

Governmental Funds

Fund Statement–Road & Bridge Fund 204 and 208 Combined (Major Fund)

Departments funded by Road & Bridge Sales Tax

	2040	2041	2045	2046	2048	2049	2080	
	Maintenance	Infrastructure Preservat/Rehab	Design & Construction	Stormwater Administration	Insurance Claim Activity	Contractual Services	R&B Road Sales Tax	Total
REVENUES:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,683,100	\$ -	\$ 1,683,100
Sales Taxes	-	-	-	-	-	515,000	13,722,000	14,237,000
Licenses and Permits	-	-	7,200	2,175	-	-	-	9,375
Intergovernmental	26,370	-	75,000	-	-	1,248,200	-	1,349,570
Charges for Services	30,200	-	5	460	-	7,300	-	37,965
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	1,025	298,000	299,025
Hospital Lease	-	-	-	-	-	-	-	-
Other	258,900	-	-	-	-	-	-	258,900
Total Revenues	\$ 315,470	\$ -	\$ 82,205	\$ 2,635	\$ -	\$ 3,454,625	\$ 14,020,000	\$ 17,874,935
EXPENDITURES:								
Personal Services	3,370,522	-	931,701	100,049	-	-	-	4,402,272
Materials & Supplies	2,135,541	-	8,765	6,022	-	-	-	2,150,328
Dues Travel & Training	21,983	-	20,776	3,916	-	-	-	46,675
Utilities	103,609	-	10,680	973	-	-	-	115,262
Vehicle Expense	622,335	-	14,004	915	-	-	-	637,254
Equip & Bldg Maintenance	266,279	-	2,434	889	-	-	-	269,602
Contractual Services	278,724	5,215,000	115,304	3,823	20,000	3,409,588	-	9,042,439
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	14,650	2,000,000	50,252	9,450	-	834,000	-	2,908,352
Fixed Asset Additions	1,057,050	-	8,075	4,750	-	-	-	1,069,875
Total Expenditures	\$ 8,020,693	\$ 7,215,000	\$ 1,261,991	\$ 130,787	\$ 20,000	\$ 4,243,588	\$ -	\$ 20,892,059
FUND BALANCE USED FOR OPERATIONS								\$ 3,017,124

Governmental Funds

Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,553,618	3,598,000	3,491,000	3,430,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	378	500	500	500
Fines and Forfeitures	-	-	-	-
Interest	43,511	39,400	56,900	53,100
Hospital Lease	-	-	-	-
Other	-	-	141	-
Total Revenues	3,597,507	3,637,900	3,548,541	3,483,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	73,794	36,322	50,311	44,750
Total Other Financing Sources	73,794	36,322	50,311	44,750
Fund Balance Used for Operations	-	307,995	87,785	562,636
TOTAL FINANCIAL SOURCES	\$ 3,671,301	3,982,217	3,686,637	4,090,986
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,444,171	2,703,547	2,581,130	2,812,341
Materials & Supplies	87,551	116,141	108,371	151,866
Dues Travel & Training	16,791	27,243	21,503	33,747
Utilities	54,592	60,547	59,823	60,391
Vehicle Expense	436	50	50	50
Equip & Bldg Maintenance	34,981	52,162	51,234	64,236
Contractual Services	179,728	343,645	341,113	317,025
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	51,572	83,658	12,881	53,237
Fixed Asset Additions	526,367	570,224	510,532	573,093
Total Expenditures	3,396,189	3,982,217	3,686,637	4,090,986
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,396,189	3,982,217	3,686,637	4,090,986
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,539,792	2,818,603	2,818,603	2,548,781
Less encumbrances, beginning of year	(178,338)	(182,037)	(182,037)	-
Add encumbrances, end of year	182,037	-	-	-
Fund Balance Increase (Decrease) resulting from operations	275,112	(307,995)	(87,785)	(562,636)
FUND BALANCE (GAAP), end of year	2,818,603	2,328,571	2,548,781	1,986,145
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,343,237)	(1,293,600)	(1,293,600)	(1,293,600)
NET FUND BALANCE, end of year	\$ 1,475,366	1,034,971	1,255,181	692,545
Net Fund Balance as a percent of expenditures	43.44%	25.99%	34.05%	16.93%

Governmental Funds

Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

Departments funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 3,430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,430,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	500	-	-	-	500
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	53,100	-	-	-	-	-	-	-	53,100
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	44,750	-	-	-	-	-	-	44,750
Total Revenues	\$ 3,483,100	\$ 44,750	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 3,528,350
EXPENDITURES:									
Personal Services	-	1,346,012	825,923	326,799	313,607	-	-	-	2,812,341
Materials & Supplies	-	143,847	2,521	1,360	4,138	-	-	-	151,866
Dues Travel & Training	-	24,864	-	3,998	4,885	-	-	-	33,747
Utilities	-	33,176	-	2,100	11,470	11,545	-	2,100	60,391
Vehicle Expense	-	-	-	-	50	-	-	-	50
Equip & Bldg Maintenance	-	57,108	6,778	-	350	-	-	-	64,236
Contractual Services	2,500	28,555	-	1,668	60,252	29,050	195,000	-	317,025
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,300	150	-	-	50,787	-	-	-	53,237
Fixed Asset Additions	-	566,593	-	-	6,500	-	-	-	573,093
Total Expenditures	\$ 29,800	\$ 2,200,305	\$ 835,222	\$ 335,925	\$ 452,039	\$ 40,595	\$ 195,000	\$ 2,100	\$ 4,090,986
REVENUES OVER (UNDER) EXPENDITURES									\$ (562,636)

Governmental Funds

Fund Statement—Community Children's Services 216 (Major Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,689,788	6,810,000	6,573,000	6,458,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	266,008	259,800	319,799	313,000
Hospital Lease	-	-	-	-
Other	-	-	7,547	-
Total Revenues	6,955,796	7,069,800	6,900,346	6,771,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	4,018,229	1,042,274	5,505,687
TOTAL FINANCIAL SOURCES	\$ 6,955,796	11,088,029	7,942,620	12,276,687
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 230,850	283,952	249,543	287,341
Materials & Supplies	1,070	4,330	3,169	3,690
Dues Travel & Training	1,008	12,670	6,000	14,720
Utilities	2,969	4,092	3,915	4,102
Vehicle Expense	20	670	500	500
Equip & Bldg Maintenance	714	1,000	1,000	1,000
Contractual Services	5,182,956	10,137,303	7,304,373	11,329,387
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	(1,193,169)	616,741	361,751	620,947
Fixed Asset Additions	4,921	12,271	12,369	-
Total Expenditures	4,231,339	11,088,029	7,942,620	12,276,687
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,231,339	11,088,029	7,942,620	12,276,687
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,454,689	15,554,635	15,554,635	12,305,279
Less encumbrances, beginning of year	(5,831,593)	(2,207,082)	(2,207,082)	-
Add encumbrances, end of year	2,207,082	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,724,457	(4,018,229)	(1,042,274)	(5,505,687)
FUND BALANCE (GAAP), end of year	15,554,635	9,329,324	12,305,279	6,799,592
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 15,554,635	9,329,324	12,305,279	6,799,592
Net Fund Balance as a percent of expenditures	367.61%	84.14%	154.93%	55.39%

Governmental Funds

Fund Statement—911/Emergency Management 270 (Major Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,734,048	10,716,000	10,761,000	10,788,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	154,717	121,969	83,900	121,969
Charges for Services	101	750	678	750
Fines and Forfeitures	-	-	-	-
Interest	86,919	148,900	217,900	217,900
Hospital Lease	-	-	-	-
Other	1,713	-	169	-
Total Revenues	10,977,498	10,987,619	11,063,647	11,128,619
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,725	-	1,233	-
Total Other Financing Sources	7,725	-	1,233	-
Fund Balance Used for Operations		306,627		635,148
TOTAL FINANCIAL SOURCES	\$ 10,985,223	11,294,246	11,064,880	11,763,767
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,391,025	4,320,863	3,779,062	5,026,783
Materials & Supplies	64,907	103,845	82,539	127,280
Dues Travel & Training	113,300	178,150	145,913	217,908
Utilities	238,991	528,284	362,554	422,336
Vehicle Expense	19,010	28,862	17,554	21,923
Equip & Bldg Maintenance	169,184	560,826	446,415	445,273
Contractual Services	821,542	1,103,789	920,554	874,643
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	46,367	-	100,000
Other	449,017	844,614	746,374	814,082
Fixed Asset Additions	456,032	2,706,959	1,175,929	2,842,952
Total Expenditures	5,723,008	10,422,559	7,676,894	10,893,180
Other Financing Uses				
Transfer Out to other funds	872,587	871,687	871,687	870,587
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	872,587	871,687	871,687	870,587
TOTAL FINANCIAL USES	\$ 6,595,595	11,294,246	8,548,581	11,763,767
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,727,036	15,345,286	15,345,286	17,861,585
Less encumbrances, beginning of year	(39,775)	-	-	-
Add encumbrances, end of year	268,397	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,389,628	(306,627)	2,516,299	(635,148)
FUND BALANCE (GAAP), end of year	\$ 15,345,286	15,038,659	17,861,585	17,226,437
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 15,345,286	(10,300,000)	(10,300,000)	(10,300,000)
Net Fund Balance as a percent of expenditures	268.13%	45.47%	98.50%	63.59%

Governmental Funds

Fund Statement—911/Emergency Management 270 (Major Fund)

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications	2702 Emergency Management Operations	2703 Information Technology	2704 Joint Communications Radio Network	2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
REVENUES:								
Taxes	\$ 10,287,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	510	120,000	-	-	-	-	-
Charges for Services	-	750	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	340,000	-	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 10,627,000	\$ 1,260	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:								
Personal Services	-	3,977,626	455,691	448,367	146,449	-	-	-
Materials & Supplies	-	27,150	26,577	16,500	25,020	14,450	-	-
Dues Travel & Training	-	159,022	17,832	22,595	5,593	-	-	-
Utilities	-	154,920	9,420	46,525	66,810	84,956	-	-
Vehicle Expense	-	9,810	8,800	500	7,629	-	-	-
Equip & Bldg Maintenance	-	6,130	55,078	257,255	111,371	38,785	-	-
Contractual Services	74,405	107,075	500	398,008	289,378	8,230	-	-
Emergency	100,000	-	-	-	-	-	-	-
Other	504,800	140,293	2,900	-	50,000	135,414	-	200,000
Fixed Asset Additions	-	-	150,000	614,650	358,500	1,200	1,012,000	-
Total Expenditures	\$ 679,205	\$ 4,582,026	\$ 726,798	\$ 1,804,400	\$ 1,060,750	\$ 283,035	\$ 1,012,000	\$ 200,000

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	19,414	9,000	7,000	7,000
Franchise Taxes	-	-	-	-
Licenses and Permits	32,140	22,842	59,973	59,122
Intergovernmental	259,701	394,437	372,498	282,384
Charges for Services	2,147,852	2,156,643	2,064,432	2,172,842
Fines and Forfeitures	98,748	-	13,761	-
Interest	148,087	123,581	191,586	174,079
Hospital Lease	545,597	550,000	556,018	565,000
Other	31,665	6,735	8,217	7,085
Total Revenues	3,283,204	3,263,238	3,273,485	3,267,512
Other Financing Sources				
Transfer In from other funds	6,586	625,558	625,558	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74	-	-	-
Total Other Financing Sources	6,660	625,558	625,558	-
Fund Balance Used for Operations	-	2,568,352	749,027	1,202,326
TOTAL FINANCIAL SOURCES	\$ 3,289,864	6,457,148	4,648,070	4,469,838
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,005,882	1,210,304	1,063,073	1,210,744
Materials & Supplies	90,034	176,365	148,742	141,294
Dues Travel & Training	72,483	123,201	77,335	124,363
Utilities	8,634	9,192	10,203	11,940
Vehicle Expense	2,923	10,200	3,550	7,900
Equip & Bldg Maintenance	12,122	13,743	10,514	17,191
Contractual Services	763,915	2,229,973	1,300,499	1,637,088
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	312,249	1,004,699	459,890	1,115,763
Fixed Asset Additions	174,832	1,134,275	1,039,664	177,062
Total Expenditures	2,443,074	5,923,952	4,113,470	4,455,345
Other Financing Uses				
Transfer Out to other funds	110,591	533,196	534,600	14,493
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	110,591	533,196	534,600	14,493
TOTAL FINANCIAL USES	\$ 2,553,665	6,457,148	4,648,070	4,469,838
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,890,507	9,406,251	9,406,251	8,538,992
Less encumbrances, beginning of year	(338,687)	(118,232)	(118,232)	-
Add encumbrances, end of year	118,232	-	-	-
Fund Balance Increase (Decrease) resulting from operations	736,199	(2,568,352)	(749,027)	(1,202,326)
FUND BALANCE (GAAP), end of year	9,406,251	6,719,667	8,538,992	7,336,666
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(118,232)	-	-	-
NET FUND BALANCE, end of year	\$ 9,288,019	6,719,667	8,538,992	7,336,666

Governmental Funds

Fund Statement-Assessment Fund 201 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	206,904	211,950	211,950	211,950
Charges for Services	1,210,793	1,273,500	1,295,000	1,300,000
Fines and Forfeitures	- -	- -	- -	- -
Interest	27,705	22,000	40,855	40,855
Hospital Lease	- -	- -	- -	- -
Other	5,897	6,000	5,800	5,800
Total Revenues	1,451,299	1,513,450	1,553,605	1,558,605
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	460,285	82,563	266,263
TOTAL FINANCIAL SOURCES	\$ 1,451,299	1,973,735	1,636,168	1,824,868
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 952,674	1,095,578	965,326	1,139,970
Materials & Supplies	66,087	95,225	83,042	95,250
Dues Travel & Training	6,349	25,775	5,300	25,985
Utilities	6,611	6,340	7,320	7,340
Vehicle Expense	2,918	9,900	3,400	7,600
Equip & Bldg Maintenance	10,737	11,195	9,195	16,076
Contractual Services	41,015	384,106	215,229	157,659
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	12,000	- -	12,000
Other	189,627	206,938	267,388	269,821
Fixed Asset Additions	109,556	126,678	79,968	93,167
Total Expenditures	1,385,574	1,973,735	1,636,168	1,824,868
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 1,385,574	1,973,735	1,636,168	1,824,868
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,312,184	2,377,909	2,377,909	2,295,346
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	65,725	(460,285)	(82,563)	(266,263)
FUND BALANCE (GAAP), end of year	2,377,909	1,917,624	2,295,346	2,029,083
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 2,377,909	1,917,624	2,295,346	2,029,083

Governmental Funds

Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	25,278	24,600	21,000	21,500
Fines and Forfeitures	- -	- -	- -	- -
Interest	574	540	606	540
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	25,852	25,140	21,606	22,040
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	94	1,860	4,392	1,960
TOTAL FINANCIAL SOURCES	\$ 25,946	27,000	25,998	24,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	- -	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	25,946	27,000	25,998	24,000
Total Expenditures	25,946	27,000	25,998	24,000
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 25,946	27,000	25,998	24,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,610	32,516	32,516	28,124
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	(94)	(1,860)	(4,392)	(1,960)
FUND BALANCE (GAAP), end of year	32,516	30,656	28,124	26,164
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 32,516	30,656	28,124	26,164

Governmental Funds

Fund Statement—Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,242	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	317	330	638	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,559	330	638	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	16,750	16,620	13,877	-
TOTAL FINANCIAL SOURCES	\$ 25,309	16,950	14,515	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	6,395	8,850	8,210	-
Dues Travel & Training	18,621	7,200	5,950	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	150	750	216	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	143	150	139	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	25,309	16,950	14,515	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 25,309	16,950	14,515	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 35,313	18,563	18,563	4,686
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(16,750)	(16,620)	(13,877)	-
FUND BALANCE (GAAP), end of year	18,563	1,943	4,686	4,686
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 18,563	1,943	4,686	4,686

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	229,671	210,000	230,000	230,000
Fines and Forfeitures	- -	- -	- -	- -
Interest	5,789	5,090	7,904	7,904
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	235,460	215,090	237,904	237,904
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	155,887	27,163	18,668
TOTAL FINANCIAL SOURCES	\$ 235,460	370,977	265,067	256,572
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 73	44,298	35,823	2,124
Materials & Supplies	- -	1,785	900	900
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	3,498	13,825	13,825	13,825
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	67,640	146,029	73,704	204,340
Fixed Asset Additions	24,852	27,129	2,904	24,333
Total Expenditures	96,288	244,116	138,206	256,572
Other Financing Uses				
Transfer Out to other funds	55,115	126,861	126,861	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	55,115	126,861	126,861	- -
TOTAL FINANCIAL USES	\$ 151,403	370,977	265,067	256,572
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 337,143	421,200	421,200	394,037
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	84,057	(155,887)	(27,163)	(18,668)
FUND BALANCE (GAAP), end of year	421,200	265,313	394,037	375,369
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 421,200	265,313	394,037	375,369

Governmental Funds

Fund Statement—Fairground Maintenance Fund 212 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,733	1,610	2,150	2,010
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,733	1,610	2,150	2,010
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,122	102,140	-	97,990
TOTAL FINANCIAL SOURCES	\$ 3,855	103,750	2,150	100,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	61	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	29	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,765	103,750	-	100,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,855	103,750	-	100,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,855	103,750	-	100,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 108,116	105,994	105,994	108,144
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,122)	(102,140)	2,150	(97,990)
FUND BALANCE (GAAP), end of year	105,994	3,854	108,144	10,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 105,994	3,854	108,144	10,154

Governmental Funds

Fund Statement—Community Health/Medical Fund 213 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	- -	- -	- -	- -
Fines and Forfeitures	- -	- -	- -	- -
Interest	64,986	62,800	79,600	79,600
Hospital Lease	545,597	550,000	556,018	565,000
Other	- -	- -	- -	- -
Total Revenues	610,583	612,800	635,618	644,600
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	698,360	91,777	399,294
TOTAL FINANCIAL SOURCES	\$ 610,583	1,311,160	727,395	1,043,894
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,522	40,910	34,967	38,892
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	473,373	1,255,000	715,000	989,752
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	(66,197)	15,250	(22,572)	15,250
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	436,698	1,311,160	727,395	1,043,894
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 436,698	1,311,160	727,395	1,043,894
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,577,222	3,671,713	3,671,713	3,546,364
Less encumbrances, beginning of year	(112,966)	(33,572)	(33,572)	-
Add encumbrances, end of year	33,572	-	-	-
Fund Balance Increase (Decrease) resulting from operations	173,885	(698,360)	(91,777)	(399,294)
FUND BALANCE (GAAP), end of year	3,671,713	2,939,781	3,546,364	3,147,070
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(33,572)	- -	- -	- -
NET FUND BALANCE, end of year	\$ 3,638,141	2,939,781	3,546,364	3,147,070

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2017 Actual	2018 Budget	2018 Estimated	2019 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	75,786	-	75,786
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	75,786	-	75,786
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	75,786	-	75,786
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	5,680	-	5,680
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	60,284	-	60,284
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	9,072	-	9,072
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	75,036	-	75,036
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	75,036	-	75,036
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	750	-	750
FUND BALANCE (GAAP), end of year	-	750	-	750
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	750	-	750

Governmental Funds

Fund Statement—Boone County Fairground Regional Recreation

District Fund 215 (Nonmajor Fund)

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	19,414	9,000	7,000	7,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	706	435	977	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,120	9,435	7,977	7,950
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,120	9,435	7,977	7,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 28,837	48,955	48,955	56,932
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,118	9,435	7,977	7,950
FUND BALANCE (GAAP), end of year	48,955	58,390	56,932	64,882
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 48,955	58,390	56,932	64,882

Governmental Funds

Fund Statement—Election Services Fund 230 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	22,668	24,000	- -	24,000
Charges for Services	122,893	72,000	30,618	72,000
Fines and Forfeitures	- -	- -	- -	- -
Interest	7,443	3,450	9,000	3,700
Hospital Lease	- -	- -	- -	- -
Other	12,367	- -	1,159	- -
Total Revenues	165,371	99,450	40,777	99,700
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	323,970	354,519	- -
TOTAL FINANCIAL SOURCES	\$ 165,371	423,420	395,296	99,700
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	6,000	- -	6,000
Dues Travel & Training	30	3,000	- -	3,000
Utilities	1,470	2,300	2,300	4,000
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	44,570	42,920	42,920	42,920
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	973	19,200	76	40,000
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	47,043	73,420	45,296	95,920
Other Financing Uses				
Transfer Out to other funds	- -	350,000	350,000	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	350,000	350,000	- -
TOTAL FINANCIAL USES	\$ 47,043	423,420	395,296	95,920
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 367,617	485,945	485,945	131,426
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	118,328	(323,970)	(354,519)	3,780
FUND BALANCE (GAAP), end of year	485,945	161,975	131,426	135,206
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 485,945	161,975	131,426	135,206

Governmental Funds

Fund Statement—Election Equipment Replacement Fund 232 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	77,630	97,500	18,300	65,000
Fines and Forfeitures	- -	- -	- -	- -
Interest	6,367	2,300	8,500	3,000
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	83,997	99,800	26,800	68,000
Other Financing Sources				
Transfer In from other funds	- -	625,558	625,558	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	625,558	625,558	- -
Fund Balance Used for Operations	- -	150,200	223,200	- -
TOTAL FINANCIAL SOURCES	\$ 83,997	875,558	875,558	68,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	- -	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	- -	- -	- -	- -
Fixed Asset Additions	- -	875,558	875,558	- -
Total Expenditures	- -	875,558	875,558	- -
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ - -	875,558	875,558	- -
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 251,955	335,952	335,952	112,752
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	83,997	(150,200)	(223,200)	68,000
FUND BALANCE (GAAP), end of year	335,952	185,752	112,752	180,752
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 335,952	185,752	112,752	180,752

Governmental Funds

Fund Statement—Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	98,748	-	13,761	-
Interest	1,844	782	3,511	3,511
Hospital Lease	-	-	-	-
Other	3,550	-	-	-
Total Revenues	104,142	782	17,272	3,511
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 104,142	782	17,272	3,511
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	7	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 57,236	161,371	161,371	178,643
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	104,135	782	17,272	3,511
FUND BALANCE (GAAP), end of year	161,371	162,153	178,643	182,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 161,371	162,153	178,643	182,154

Governmental Funds

Fund Statement—Sheriff Training Fund 251 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	5,210	5,682	5,466	4,700
Charges for Services	11,595	12,967	9,700	9,700
Fines and Forfeitures	- -	- -	- -	- -
Interest	147	156	153	153
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	16,952	18,805	15,319	14,553
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	1,438	3,382	-	447
TOTAL FINANCIAL SOURCES	\$ 18,390	22,187	15,319	15,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	18,389	22,187	12,600	15,000
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	- -	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	1	- -	- -	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	18,390	22,187	12,600	15,000
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 18,390	22,187	12,600	15,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,779	8,341	8,341	11,060
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	(1,438)	(3,382)	2,719	(447)
FUND BALANCE (GAAP), end of year	8,341	4,959	11,060	10,613
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 8,341	4,959	11,060	10,613

Governmental Funds

Fund Statement—Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	444	354	540	550
Hospital Lease	-	-	-	-
Other	-	-	8	-
Total Revenues	444	354	548	550
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	139	9,161	-	7,832
TOTAL FINANCIAL SOURCES	\$ 583	9,515	548	8,382
FINANCIAL USES:				
Expenditures				
Personal Services	\$ (10)	-	-	-
Materials & Supplies	590	1,815	-	1,315
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3	7,000	-	6,367
Fixed Asset Additions	-	-	-	-
Total Expenditures	583	9,515	-	8,382
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 583	9,515	-	8,382
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,782	25,643	25,643	26,191
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(139)	(9,161)	548	(7,832)
FUND BALANCE (GAAP), end of year	25,643	16,482	26,191	18,359
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 25,643	16,482	26,191	18,359

Governmental Funds

Fund Statement—Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,470	76,296	76,296	40,934
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,470	76,296	76,296	40,934
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	500
TOTAL FINANCIAL SOURCES	\$ 14,470	76,296	76,296	41,434
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	22,684	22,184	12,561
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	45,778	45,778	24,561
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	14,470	7,834	7,834	4,312
Total Expenditures	14,470	76,296	75,796	41,434
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,470	76,296	75,796	41,434
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	500
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	500	(500)
FUND BALANCE (GAAP), end of year	-	-	500	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	500	-

Governmental Funds

Fund Statement—Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	901	308	351	351
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,901	50,308	50,351	50,351
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations				
TOTAL FINANCIAL SOURCES	\$ 50,901	50,308	50,351	50,351
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	975	-	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	553	552	583	600
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	162	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,693	2,552	583	4,100
Other Financing Uses				
Transfer Out to other funds	40,000	40,000	40,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	40,000	40,000	-
TOTAL FINANCIAL USES	\$ 41,693	42,552	40,583	4,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,105	39,313	39,313	49,081
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,208	7,756	9,768	46,251
FUND BALANCE (GAAP), end of year	39,313	47,069	49,081	95,332
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 39,313	47,069	49,081	95,332

Governmental Funds

Fund Statement—Sheriff Revolving Fund 255 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	32,140	22,842	59,973	59,122
Intergovernmental	-	-	-	-
Charges for Services	8,352	8,476	7,160	7,176
Fines and Forfeitures	-	-	-	-
Interest	3,879	4,058	4,138	4,138
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,371	35,376	71,271	70,436
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74	-	-	-
Total Other Financing Sources	74	-	-	-
Fund Balance Used for Operations				
	-	128,975	8,573	35,675
TOTAL FINANCIAL SOURCES	\$ 44,445	164,351	79,844	106,111
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	575	890	402	640
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,345	2,548	1,319	1,115
Contractual Services	13,518	68,163	21,723	41,676
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	42	36,174	-	55,000
Fixed Asset Additions	2,000	56,576	56,400	7,680
Total Expenditures	17,480	164,351	79,844	106,111
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,480	164,351	79,844	106,111
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 255,855	177,493	177,493	125,178
Less encumbrances, beginning of year	(149,069)	(43,742)	(43,742)	-
Add encumbrances, end of year	43,742	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,965	(128,975)	(8,573)	(35,675)
FUND BALANCE (GAAP), end of year	177,493	4,776	125,178	89,503
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(43,742)	-	-	-
NET FUND BALANCE, end of year	\$ 133,751	4,776	125,178	89,503

Governmental Funds

Fund Statement—Inmate Prisoner Detainee Security Fund 256 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	24,961	29,000	25,266	25,266
Fines and Forfeitures	- -	- -	- -	- -
Interest	1,579	1,730	1,506	1,730
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	26,540	30,730	26,772	26,996
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	348	- -	6,479
TOTAL FINANCIAL SOURCES	\$ 26,540	31,078	26,772	33,475
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	11,144	31,078	- -	33,475
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	16	- -	- -	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	11,160	31,078	- -	33,475
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 11,160	31,078	- -	33,475
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 93,932	58,500	58,500	65,772
Less encumbrances, beginning of year	(70,312)	(19,500)	(19,500)	- -
Add encumbrances, end of year	19,500	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	15,380	(348)	26,772	(6,479)
FUND BALANCE (GAAP), end of year	58,500	38,652	65,772	59,293
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(19,500)	- -	- -	- -
NET FUND BALANCE, end of year	\$ 39,000	38,652	65,772	59,293

Governmental Funds

Fund Statement—Sheriff K9 Operations Fund 257 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	28,900	13,600	34,140	29,800
Fines and Forfeitures	-	-	-	-
Interest	948	752	1,591	1,591
Hospital Lease	-	-	-	-
Other	8,550	-	-	-
Total Revenues	38,398	14,352	35,731	31,391
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations		3,485	-	-
TOTAL FINANCIAL SOURCES	\$ 38,398	17,837	35,731	31,391
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	389	2,587	1,832	2,587
Dues Travel & Training	2,502	2,550	1,483	4,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	276	2,700	-	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3	1,000	-	1,000
Fixed Asset Additions	-	9,000	9,000	10,500
Total Expenditures	3,170	17,837	12,315	21,337
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,170	17,837	12,315	21,337
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,297	68,525	68,525	91,941
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,228	(3,485)	23,416	10,054
FUND BALANCE (GAAP), end of year	68,525	65,040	91,941	101,995
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 68,525	65,040	91,941	101,995

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,918	3,000	3,500	2,500
Fines and Forfeitures	-	-	-	-
Interest	83	54	112	112
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,001	3,054	3,612	2,612
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,170	522	1,671
TOTAL FINANCIAL SOURCES	\$ 3,001	4,224	4,134	4,283
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,972	4,224	4,134	4,283
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,972	4,224	4,134	4,283
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,972	4,224	4,134	4,283
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,009	5,038	5,038	4,516
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,029	(1,170)	(522)	(1,671)
FUND BALANCE (GAAP), end of year	5,038	3,868	4,516	2,845
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,038	3,868	4,516	2,845

Governmental Funds

Fund Statement—PA Tax Collection Fund 261 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	34,899	38,500	38,500	38,500
Fines and Forfeitures	- -	- -	- -	- -
Interest	16	- -	405	395
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	34,915	38,500	38,905	38,895
Other Financing Sources				
Transfer In from other funds	6,586	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	6,586	- -	- -	- -
Fund Balance Used for Operations				
TOTAL FINANCIAL SOURCES	\$ 41,501	38,500	38,905	38,895
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 15,880	16,631	16,433	16,786
Materials & Supplies	1,330	2,725	800	2,425
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	40	100	84	100
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	- -	- -	- -	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	17,250	19,456	17,317	19,311
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 17,250	19,456	17,317	19,311
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (2,935)	21,316	21,316	42,904
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	24,251	19,044	21,588	19,584
FUND BALANCE (GAAP), end of year	21,316	40,360	42,904	62,488
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 21,316	40,360	42,904	62,488

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,647	20,000	19,320	20,000
Fines and Forfeitures	-	-	-	-
Interest	(29)	22	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,618	20,022	19,320	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,218	-	-	-
TOTAL FINANCIAL SOURCES	\$ 17,836	20,022	19,320	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	17,836	19,500	13,100	19,500
Total Expenditures	17,836	20,000	13,100	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,836	20,000	13,100	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,867	649	649	6,869
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,218)	22	6,220	-
FUND BALANCE (GAAP), end of year	649	671	6,869	6,869
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 649	671	6,869	6,869

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	- -	- -	- -	- -
Fines and Forfeitures	- -	- -	- -	- -
Interest	93	55	111	111
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	93	55	111	111
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	3,020	1,543	2,964
TOTAL FINANCIAL SOURCES	\$ 93	3,075	1,654	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	1	- -	- -	- -
Dues Travel & Training	- -	2,075	1,654	2,075
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	- -	1,000	- -	1,000
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	- -	- -	- -	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	1	3,075	1,654	3,075
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 1	3,075	1,654	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,426	5,518	5,518	3,975
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	92	(3,020)	(1,543)	(2,964)
FUND BALANCE (GAAP), end of year	5,518	2,498	3,975	1,011
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 5,518	2,498	3,975	1,011

Governmental Funds

Fund Statement—PA Administrative Handling Fund 265 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	18,104	17,500	15,800	15,800
Fines and Forfeitures	- -	- -	- -	- -
Interest	352	325	118	118
Hospital Lease	- -	- -	- -	- -
Other	96	35	50	35
Total Revenues	18,552	17,860	15,968	15,953
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	175	3,021	- -
TOTAL FINANCIAL SOURCES	\$ 18,552	18,035	18,989	15,953
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	- -	- -	- -
Materials & Supplies	811	1,690	1,240	1,440
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	- -	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	2	10	10	10
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	813	1,700	1,250	1,450
Other Financing Uses				
Transfer Out to other funds	15,476	16,335	17,739	14,493
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	15,476	16,335	17,739	14,493
TOTAL FINANCIAL USES	\$ 16,289	18,035	18,989	15,943
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,476	17,739	17,739	14,718
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	2,263	(175)	(3,021)	10
FUND BALANCE (GAAP), end of year	17,739	17,564	14,718	14,728
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 17,739	17,564	14,718	14,728

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	85,130	87,500	80,000	80,000
Fines and Forfeitures	- -	- -	- -	- -
Interest	10,773	8,500	12,500	11,000
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	95,903	96,000	92,500	91,000
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	253,675	- -	231,165
TOTAL FINANCIAL SOURCES	\$ 95,903	349,675	92,500	322,165
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	5,239	13,659	13,271	4,700
Dues Travel & Training	10,484	8,555	4,501	5,395
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	66,101	60,870	47,940	60,870
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	82	249,591	- -	250,000
Fixed Asset Additions	5,876	17,000	- -	1,200
Total Expenditures	87,782	349,675	65,712	322,165
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 87,782	349,675	65,712	322,165
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 616,307	639,773	639,773	651,216
Less encumbrances, beginning of year	- -	(15,345)	(15,345)	- -
Add encumbrances, end of year	15,345	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	8,121	(253,675)	26,788	(231,165)
FUND BALANCE (GAAP), end of year	639,773	370,753	651,216	420,051
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(15,345)	- -	- -	- -
NET FUND BALANCE, end of year	\$ 624,428	370,753	651,216	420,051

Governmental Funds

Fund Statement—Family Services & Justice Fund 282 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	61,736	75,500	62,318	73,000
Fines and Forfeitures	-	-	-	-
Interest	3,121	2,420	3,450	2,200
Hospital Lease	-	-	-	-
Other	920	400	900	950
Total Revenues	65,777	78,320	66,668	76,150
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	12,030	11,182	27,250
TOTAL FINANCIAL SOURCES	\$ 65,777	90,350	77,850	103,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	14	50	50	50
Dues Travel & Training	532	150	300	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	55,195	90,150	77,500	87,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	23	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	55,764	90,350	77,850	103,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 55,764	90,350	77,850	103,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 174,873	184,886	184,886	173,704
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,013	(12,030)	(11,182)	(27,250)
FUND BALANCE (GAAP), end of year	184,886	172,856	173,704	146,454
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 184,886	172,856	173,704	146,454

Governmental Funds

Fund Statement—Circuit Drug Court Fund 283 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	2,207	723	3,000	800
Charges for Services	106,197	89,000	93,810	98,600
Fines and Forfeitures	- -	- -	- -	- -
Interest	5,788	3,800	9,700	7,600
Hospital Lease	- -	- -	- -	- -
Other	285	300	300	300
Total Revenues	114,477	93,823	106,810	107,300
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	11,125	248,458	61,158	191,648
TOTAL FINANCIAL SOURCES	\$ 125,602	342,281	167,968	298,948
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 7,743	12,887	10,524	12,972
Materials & Supplies	6,751	11,700	9,306	10,801
Dues Travel & Training	9,326	26,735	23,388	22,025
Utilities	- -	- -	- -	- -
Vehicle Expense	5	300	150	300
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	29,749	143,749	35,000	139,500
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	70,742	146,910	89,600	113,350
Fixed Asset Additions	1,286	- -	- -	- -
Total Expenditures	125,602	342,281	167,968	298,948
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 125,602	342,281	167,968	298,948
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 347,707	336,716	336,716	274,440
Less encumbrances, beginning of year	(984)	(1,118)	(1,118)	-
Add encumbrances, end of year	1,118	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	(11,125)	(248,458)	(61,158)	(191,648)
FUND BALANCE (GAAP), end of year	336,716	87,140	274,440	82,792
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,118)	- -	- -	- -
NET FUND BALANCE, end of year	\$ 335,598	87,140	274,440	82,792

Governmental Funds

Fund Statement—Administration of Justice Fund 285 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,707	14,000	10,000	14,000
Fines and Forfeitures	-	-	-	-
Interest	1,621	860	2,040	860
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,328	14,860	12,040	14,860
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	16,790	7,135	45,760
TOTAL FINANCIAL SOURCES	\$ 14,328	31,650	19,175	60,620
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,025	1,825	1,125
Dues Travel & Training	4,053	9,000	6,975	14,950
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	527	5,000	1,000	10,550
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,103	2,125	1,375	2,125
Fixed Asset Additions	4,955	14,500	8,000	31,870
Total Expenditures	10,638	31,650	19,175	60,620
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,638	31,650	19,175	60,620
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,015	104,304	104,304	92,214
Less encumbrances, beginning of year	(5,356)	(4,955)	(4,955)	-
Add encumbrances, end of year	4,955	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,690	(16,790)	(7,135)	(45,760)
FUND BALANCE (GAAP), end of year	104,304	82,559	92,214	46,454
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(4,955)	-	-	-
NET FUND BALANCE, end of year	\$ 99,349	82,559	92,214	46,454

Governmental Funds

Fund Statement—Circuit Clerk Garnishment Fee Fund 286 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,441	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	907	850	1,130	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,348	20,850	21,130	21,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	14,400	16,150	4,870	25,900
TOTAL FINANCIAL SOURCES	\$ 37,748	37,000	26,000	47,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	816	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	40	-	-	-
Contractual Services	24,568	24,000	24,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	487	13,000	2,000	13,000
Fixed Asset Additions	11,837	-	-	4,000
Total Expenditures	37,748	37,000	26,000	47,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 37,748	37,000	26,000	47,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,779	52,379	52,379	47,509
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,400)	(16,150)	(4,870)	(25,900)
FUND BALANCE (GAAP), end of year	52,379	36,229	47,509	21,609
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 52,379	36,229	47,509	21,609

Governmental Funds

Fund Statement—All Debt Service Funds Combined (Nonmajor Funds)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	162,796	114,732	146,387	108,284
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	4,566	2,763	2,763	924
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	12,963	9,180	16,337	14,605
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	180,325	126,675	165,487	123,813
Other Financing Sources				
Transfer In from other funds	971,687	970,587	970,587	869,287
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	971,687	970,587	970,587	869,287
Fund Balance Used for Operations	206,141	41,296	2,483	138,330
TOTAL FINANCIAL SOURCES	\$ 1,358,153	1,138,558	1,138,557	1,131,430
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,129,888	1,133,668	1,133,667	1,126,856
Emergency	-	-	-	-
Other	5,265	4,890	4,890	4,574
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,135,153	1,138,558	1,138,557	1,131,430
Other Financing Uses				
Transfer Out to other funds	223,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	223,000	-	-	-
TOTAL FINANCIAL USES	\$ 1,358,153	1,138,558	1,138,557	1,131,430
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 969,765	763,624	763,624	761,141
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(206,141)	(41,296)	(2,483)	(138,330)
FUND BALANCE (GAAP), end of year	763,624	722,328	761,141	622,811
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(763,624)	(722,328)	(761,141)	(622,811)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Debt Service Reserve Fund 303 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance Used for Operations	223,000	-	-	-
TOTAL FINANCIAL SOURCES	\$ 223,000	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Uses				
Transfer Out to other funds	223,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	223,000	<hr/>	<hr/>	<hr/>
TOTAL FINANCIAL USES	\$ 223,000	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 223,000	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(223,000)	-	-	-
FUND BALANCE (GAAP), end of year	<hr/>	<hr/>	<hr/>	<hr/>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	<hr/>	<hr/>	<hr/>

Governmental Funds

Fund Statement-Series 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	4,566	2,763	2,763	924
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,379	1,040	1,890	1,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,945	3,803	4,653	2,624
Other Financing Sources				
Transfer In from other funds	100,000	100,000	100,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	100,000	100,000	100,000	-
Fund Balance Used for Operations	-	-	-	94,558
TOTAL FINANCIAL SOURCES	\$ 106,945	103,803	104,653	97,182
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	100,796	101,547	101,546	97,182
Emergency	-	-	-	-
Other	19	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	100,815	101,547	101,546	97,182
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 100,815	101,547	101,546	97,182
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 147,503	153,633	153,633	156,740
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,130	2,256	3,107	(94,558)
FUND BALANCE (GAAP), end of year	153,633	155,889	156,740	62,182
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(153,633)	(155,889)	(156,740)	(62,182)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Financial Summary—Series 2015 Spc Ob Bonds-ECC

Fund 306 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,092	2,100	3,850	3,850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,092	2,100	3,850	3,850
Other Financing Sources				
Transfer In from other funds	871,687	870,587	870,587	869,287
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	871,687	870,587	870,587	869,287
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 873,779	872,687	874,437	873,137
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	871,368	870,269	870,269	868,969
Emergency	-	-	-	-
Other	319	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	871,687	870,587	870,587	869,287
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 871,687	870,587	870,587	869,287
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	2,092	2,092	5,942
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,092	2,100	3,850	3,850
FUND BALANCE (GAAP), end of year	2,092	4,192	5,942	9,792
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (2,092)	\$ (4,192)	\$ (5,942)	\$ (9,792)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	79,542	47,749	57,024
Assessments	-	-	-	45,162
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,852	2,410	4,969	4,150
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	83,394	50,159	61,993	49,312
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	19,476	7,642	19,968
TOTAL FINANCIAL SOURCES	\$ 83,394	69,635	69,635	69,280
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,682	66,625	66,625	66,548
Emergency	-	-	-	-
Other	3,315	3,010	3,010	2,732
Fixed Asset Additions	-	-	-	-
Total Expenditures	69,997	69,635	69,635	69,280
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 69,997	69,635	69,635	69,280
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 265,711	279,108	279,108	271,466
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,397	(19,476)	(7,642)	(19,968)
FUND BALANCE (GAAP), end of year	279,108	259,632	271,466	251,498
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(279,108)	(259,632)	(271,466)	(251,498)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement-Series 2010A Neighborhood Improvement

District Sewer Bond Fund 388 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	20,528	8,897	24,821	7,495
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,407	950	1,855	1,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,935	9,847	26,676	9,195
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	903	-	2,495
TOTAL FINANCIAL SOURCES	\$ 21,935	10,750	26,676	11,690
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,790	10,750	10,750	11,690
Emergency	-	-	-	-
Other	11	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,801	10,750	10,750	11,690
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,801	10,750	10,750	11,690
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 83,657	94,791	94,791	110,717
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,134	(903)	15,926	(2,495)
FUND BALANCE (GAAP), end of year	94,791	93,888	110,717	108,222
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(94,791)	(93,888)	(110,717)	(108,222)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2010 Neighborhood Improvement

District Sewer Bond Fund 389 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,687	5,941	5,941	5,941
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	656	550	766	580
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,343	6,491	6,707	6,521
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,289	4,090	3,874	4,007
TOTAL FINANCIAL SOURCES	\$ 10,632	10,581	10,581	10,528
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,031	9,019	9,019	9,004
Emergency	-	-	-	-
Other	1,601	1,562	1,562	1,524
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,632	10,581	10,581	10,528
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,632	10,581	10,581	10,528
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 48,377	44,088	44,088	40,214
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,289)	(4,090)	(3,874)	(4,007)
FUND BALANCE (GAAP), end of year	44,088	39,998	40,214	36,207
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(44,088)	(39,998)	(40,214)	(36,207)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement-Series 2011A Neighborhood Improvement

District Road Bond Fund 390 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	41,500	35,969	41,123	33,513
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,262	1,150	1,330	1,170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42,762	37,119	42,453	34,683
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	8,976	17,956	12,622	18,517
TOTAL FINANCIAL SOURCES	\$ 51,738	55,075	55,075	53,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	51,738	55,075	55,075	53,200
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	51,738	55,075	55,075	53,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 51,738	55,075	55,075	53,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 113,631	104,655	104,655	92,033
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,976)	(17,956)	(12,622)	(18,517)
FUND BALANCE (GAAP), end of year	104,655	86,699	92,033	73,516
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(104,655)	(86,699)	(92,033)	(73,516)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement-Series 2011B Neighborhood Improvement

District Sewer Bond Non-DNR Fund 392 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	1,823	2,137	2,137	2,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	984	655	1,137	1,005
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,807	2,792	3,274	3,142
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,983	2,898	2,416	2,428
TOTAL FINANCIAL SOURCES	\$ 4,790	5,690	5,690	5,570
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,790	5,690	5,690	5,570
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,790	5,690	5,690	5,570
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,790	5,690	5,690	5,570
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,334	59,351	59,351	56,935
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,983)	(2,898)	(2,416)	(2,428)
FUND BALANCE (GAAP), end of year	59,351	56,453	56,935	54,507
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(59,351)	(56,453)	(56,935)	(54,507)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2016 Neighborhood Improvement

District Sewer Bond Fund 393 (Nonmajor Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	13,716	14,039	15,341	14,036
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	331	325	540	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,047	14,364	15,881	14,486
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	646	329	-	207
TOTAL FINANCIAL SOURCES	\$ 14,693	14,693	15,881	14,693
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	- -	- -	- -
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	14,693	14,693	14,693	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,693	14,693	14,693
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,693	14,693	14,693	14,693
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,552	25,906	25,906	27,094
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(646)	(329)	1,188	(207)
FUND BALANCE (GAAP), end of year	25,906	25,577	27,094	26,887
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (25,906)	\$ (25,577)	\$ (27,094)	\$ (26,887)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,261,908	6,315,997	6,384,956	6,566,648
Fines and Forfeitures	-	-	-	-
Interest	361	77,520	189,156	148,135
Hospital Lease	-	-	-	-
Other	7,408	7,031	7,765	223,531
Total Revenues	6,397,442	6,400,548	6,581,877	6,938,314
Other Financing Sources				
Transfer In from other funds	4,080	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	77,581	3,000	22,628	300
Total Other Financing Sources	81,661	3,000	22,628	300
Fund Balance Used for Operations	-	147,357	-	-
TOTAL FINANCIAL SOURCES	\$ 6,479,103	6,550,905	6,604,505	6,938,614
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 989,934	1,000,710	970,314	991,930
Materials & Supplies	80,125	95,840	86,777	89,807
Dues Travel & Training	95	-	-	270
Utilities	401,790	421,952	410,728	425,707
Vehicle Expense	17,201	19,833	30,762	19,505
Equip & Bldg Maintenance	328,163	603,007	550,514	474,086
Contractual Services	4,116,093	4,238,015	4,090,939	4,680,637
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	14,500	-	11,000
Other	42,549	50,724	50,134	40,659
Fixed Asset Additions	11,510	106,324	100,089	5,000
Total Expenditures	5,987,460	6,550,905	6,290,257	6,738,601
Other Financing Uses				
Transfer Out to other funds	4,080	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	4,080	-	-	-
TOTAL FINANCIAL USES	\$ 5,991,540	6,550,905	6,290,257	6,738,601
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,587,586	6,029,600	6,029,600	6,275,378
Less encumbrances, beginning of year	(10,246)	(68,470)	(68,470)	-
Add encumbrances, end of year	68,470	-	-	-
Proprietary adjustment to full accrual	(103,773)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	487,563	(147,357)	314,248	200,013
FUND BALANCE (GAAP), end of year	6,029,600	5,813,773	6,275,378	6,475,391
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,029,600	5,813,773	6,275,378	6,475,391

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	3,696,395	3,339,057	3,433,340	3,728,175
Fines and Forfeitures	- -	- -	- -	- -
Interest	60,206	20,000	79,150	75,000
Hospital Lease	- -	- -	- -	- -
Other	50	- -	- -	216,500
Total Revenues	3,756,651	3,359,057	3,512,490	4,019,675
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations				80,791
TOTAL FINANCIAL SOURCES	\$ 3,756,651	3,359,057	3,512,490	4,100,466
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	200	- -	200
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	3,095,545	3,182,793	3,501,052	4,100,266
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	2,140	2,500	1,868	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	3,097,685	3,185,493	3,502,920	4,100,466
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 3,097,685	3,185,493	3,502,920	4,100,466
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,163,492	2,822,458	2,822,458	2,832,028
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Proprietary adjustment to full accrual	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	658,966	173,564	9,570	(80,791)
FUND BALANCE (GAAP), end of year	2,822,458	2,996,022	2,832,028	2,751,237
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 2,822,458	2,996,022	2,832,028	2,751,237

Internal Service Funds

Fund Statement—Self-Insured Dental Plan 601

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	295,530	296,415	301,510	322,665
Fines and Forfeitures	-	-	-	-
Interest	4,355	4,150	5,670	7,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	299,885	300,565	307,180	329,665
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	49	-	-
TOTAL FINANCIAL SOURCES	\$ 299,885	300,614	307,180	329,665
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	269,632	300,614	294,660	325,262
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	29	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	269,661	300,614	294,660	325,262
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 269,661	300,614	294,660	325,262
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 217,002	247,226	247,226	259,746
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,224	(49)	12,520	4,403
FUND BALANCE (GAAP), end of year	247,226	247,177	259,746	264,149
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 247,226	247,177	259,746	264,149

Internal Service Funds

Fund Statement—Self-Insured Worker's Compensation Fund 602

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17,153	13,000	20,030	19,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	17,153	13,000	20,030	19,400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74,173	-	-	-
Total Other Financing Sources	74,173	-	-	-
Fund Balance Used for Operations	593,083	640,600	202,277	139,100
TOTAL FINANCIAL SOURCES	\$ 684,409	653,600	222,307	158,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	684,302	653,600	222,307	158,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	107	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	684,409	653,600	222,307	158,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 684,409	653,600	222,307	158,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 980,421	387,338	387,338	185,061
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(593,083)	(640,600)	(202,277)	(139,100)
FUND BALANCE (GAAP), end of year	387,338	(253,262)	185,061	45,961
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 387,338	(253,262)	185,061	45,961

Internal Service Funds

Fund Statement–Facilities and Grounds Maintenance Fund 610

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	1,362,509	1,834,311	1,803,892	1,667,994
Fines and Forfeitures	- -	- -	- -	- -
Interest	10,908	9,750	15,680	9,750
Hospital Lease	- -	- -	- -	- -
Other	327	- -	734	- -
Total Revenues	1,373,744	1,844,061	1,820,306	1,677,744
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,408	3,000	22,628	300
Total Other Financing Sources	3,408	3,000	22,628	300
Fund Balance Used for Operations	34,307	- -	- -	- -
TOTAL FINANCIAL SOURCES	\$ 1,411,459	1,847,061	1,842,934	1,678,044
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 989,934	1,000,710	970,314	991,930
Materials & Supplies	80,125	94,940	86,577	88,907
Dues Travel & Training	95	- -	- -	270
Utilities	17,185	19,992	18,388	20,352
Vehicle Expense	17,201	19,833	30,762	19,505
Equip & Bldg Maintenance	189,958	437,820	391,808	373,055
Contractual Services	65,439	101,008	72,920	96,609
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	14,500	- -	11,000
Other	40,012	48,224	48,266	40,659
Fixed Asset Additions	11,510	106,324	100,089	5,000
Total Expenditures	1,411,459	1,843,351	1,719,124	1,647,287
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 1,411,459	1,843,351	1,719,124	1,647,287
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 656,952	541,142	541,142	642,682
Less encumbrances, beginning of year	- -	(22,270)	(22,270)	- -
Add encumbrances, end of year	22,270	- -	- -	- -
Proprietary adjustment to full accrual	(103,773)	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	(34,307)	3,710	123,810	30,757
FUND BALANCE (GAAP), end of year	541,142	522,582	642,682	673,439
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 541,142	522,582	642,682	673,439

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	258,072	258,072	258,072	258,072
Fines and Forfeitures	- -	- -	- -	- -
Interest	21,449	18,415	46,005	18,415
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	279,521	276,487	304,077	276,487
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations				
TOTAL FINANCIAL SOURCES	\$ 279,521	276,487	304,077	276,487
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	137,795	158,206	158,206	94,050
Contractual Services	1,175	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	171	- -	- -	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	139,141	158,206	158,206	94,050
Other Financing Uses				
Transfer Out to other funds	4,080	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	4,080	- -	- -	- -
TOTAL FINANCIAL USES	\$ 143,221	158,206	158,206	94,050
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,065,583	1,237,837	1,237,837	1,337,508
Less encumbrances, beginning of year	(10,246)	(46,200)	(46,200)	-
Add encumbrances, end of year	46,200	- -	- -	- -
Proprietary adjustment to full accrual	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	136,300	118,281	145,871	182,437
FUND BALANCE (GAAP), end of year	1,237,837	1,309,918	1,337,508	1,519,945
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 1,237,837	1,309,918	1,337,508	1,519,945

Internal Service Funds

Fund Statement—Utilities Fund 621

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	463,220	401,960	401,960	403,560
Fines and Forfeitures	- -	- -	- -	- -
Interest	2,760	1,985	3,910	3,850
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	465,980	403,945	405,870	407,410
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	- -	- -	- -	- -
TOTAL FINANCIAL SOURCES	\$ 465,980	403,945	405,870	407,410
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	384,605	401,960	392,340	405,355
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	- -	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	30	- -	- -	- -
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	384,635	401,960	392,340	405,355
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 384,635	401,960	392,340	405,355
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,374	121,719	121,719	135,249
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Proprietary adjustment to full accrual	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	81,345	1,985	13,530	2,055
FUND BALANCE (GAAP), end of year	121,719	123,704	135,249	137,304
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- -	- -	- -	- -
NET FUND BALANCE, end of year	\$ 121,719	123,704	135,249	137,304

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Family Health Center Fund 622

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,317	1,180	2,866	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	8,348	8,211	9,897	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 8,348	8,211	9,897	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	700	200	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	410	6,981	500	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	419	7,681	700	7,681
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 419	7,681	700	7,681
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 70,542	78,471	78,471	87,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,929	530	9,197	530
FUND BALANCE (GAAP), end of year	78,471	79,001	87,668	88,198
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 78,471	79,001	87,668	88,198

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	529	500	1,110	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	529	500	1,110	500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 529	500	1,110	500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,460	30,985	30,985	32,095
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	525	500	1,110	500
FUND BALANCE (GAAP), end of year	30,985	31,485	32,095	32,595
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,985	31,485	32,095	32,595

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Road and Bridge Facilities Fund 624

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	8,871	8,400	12,900	12,900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	158,871	158,400	162,900	162,900
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 158,871	158,400	162,900	162,900
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	47	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	47	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 47	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 362,760	521,584	521,584	684,484
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	158,824	158,400	162,900	162,900
FUND BALANCE (GAAP), end of year	521,584	679,984	684,484	847,384
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 521,584	679,984	684,484	847,384

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Emergency Communications Center Fund 625

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,182	36,182	36,182	36,182
Fines and Forfeitures	-	-	-	-
Interest	578	140	1,835	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	36,760	36,322	38,017	36,322
Other Financing Sources				
Transfer In from other funds	4,080	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	4,080	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,840	36,322	38,017	36,322
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	40,840	40,840	78,857
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,840	36,322	38,017	36,322
FUND BALANCE (GAAP), end of year	40,840	77,162	78,857	115,179
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 40,840	77,162	78,857	115,179

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	- -	- -	- -
Assessments	- -	- -	- -	- -
Sales Taxes	- -	- -	- -	- -
Franchise Taxes	- -	- -	- -	- -
Licenses and Permits	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -
Charges for Services	- -	- -	- -	- -
Fines and Forfeitures	- -	- -	- -	- -
Interest	1,714	1,780	2,020	2,030
Hospital Lease	- -	- -	- -	- -
Other	- -	- -	- -	- -
Total Revenues	1,714	1,780	2,020	2,030
Other Financing Sources				
Transfer In from other funds	- -	- -	- -	- -
Proceeds of Long-Term Debt	- -	- -	- -	- -
Other (Sale of Capital Assets, Insurance Proceeds, etc)	- -	- -	- -	- -
Total Other Financing Sources	- -	- -	- -	- -
Fund Balance Used for Operations	1,230	1,104	864	1,851
TOTAL FINANCIAL SOURCES	\$ 2,944	2,884	2,884	3,881
FINANCIAL USES:				
Expenditures				
Personal Services	\$ - -	- -	- -	- -
Materials & Supplies	- -	- -	- -	- -
Dues Travel & Training	- -	- -	- -	- -
Utilities	- -	- -	- -	- -
Vehicle Expense	- -	- -	- -	- -
Equip & Bldg Maintenance	- -	- -	- -	- -
Contractual Services	2,594	- -	- -	- -
Debt Service (Principal and Interest)	- -	- -	- -	- -
Emergency	- -	- -	- -	- -
Other	350	2,884	2,884	3,881
Fixed Asset Additions	- -	- -	- -	- -
Total Expenditures	2,944	2,884	2,884	3,881
Other Financing Uses				
Transfer Out to other funds	- -	- -	- -	- -
Early Retirement of Long-Term Debt	- -	- -	- -	- -
Total Other Financing Uses	- -	- -	- -	- -
TOTAL FINANCIAL USES	\$ 2,944	2,884	2,884	3,881
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 99,643	98,413	98,413	97,549
Less encumbrances, beginning of year	- -	- -	- -	- -
Add encumbrances, end of year	- -	- -	- -	- -
Fund Balance Increase (Decrease) resulting from operations	(1,230)	(1,104)	(864)	(1,851)
FUND BALANCE (GAAP), end of year	98,413	97,309	97,549	95,698
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 60,742	59,638	59,878	58,027

Trust Funds

Fund Statement –George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	557	600	680	680
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	557	600	680	680
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	15	-	-
TOTAL FINANCIAL SOURCES	\$ 557	615	680	680
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	339	615	615	400
Fixed Asset Additions	-	-	-	-
Total Expenditures	339	615	615	400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 339	615	615	400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,542	32,760	32,760	32,825
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	218	(15)	65	280
FUND BALANCE (GAAP), end of year	\$ 32,760	32,745	32,825	33,105
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 360	345	425	705

Trust Funds

Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	94	100	90	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	94	100	90	100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 94	100	90	100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,451	5,544	5,544	5,634
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	93	100	90	100
FUND BALANCE (GAAP), end of year	5,544	5,644	5,634	5,734
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 273	373	363	463

Trust Funds

Fund Statement –Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

	2018 Actual	2019 Budget	2019 Estimated	2020 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,063	1,080	1,250	1,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,063	1,080	1,250	1,250
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,541	1,189	1,019	2,231
TOTAL FINANCIAL SOURCES	\$ 2,604	2,269	2,269	3,481
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,594	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	10	2,269	2,269	3,481
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,604	2,269	2,269	3,481
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,604	2,269	2,269	3,481
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,650	60,109	60,109	59,090
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,541)	(1,189)	(1,019)	(2,231)
FUND BALANCE (GAAP), end of year	60,109	58,920	59,090	56,859
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 60,109	58,920	59,090	56,859

Personnel Summaries—

This section contains the following personnel information:

- Summary of Personnel (FTEs) by Function for the current budget year
- Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
- Comparative Summary of Personnel (FTE) by Function for the last 10 years

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 104.5 FTE's, or 25%.

General Government Operations—Approximately 16 FTE permanent positions (net) have been added over the past 10 years, a 19% increase. The 2020 budget includes an increase of 3.50 FTEs: 2.5 FTEs are associated with cyclical election activities and a full-time FTE is attributable to the transfer of a vacant position from Public Safety Information Technology (911/Emergency Management) to general government Information Technology.

Public Safety—Approximately 79 FTE positions (net) have been added over the past 10 years, a 33% increase. The increase is primarily due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and the addition of 11 FTEs in the 2019 budget. The 2020 budget also reflects: (1) an additional full-time grant-funded traffic Deputy; (2) two part-time Sheriff's Warrant Specialist positions increasing to full-time; (3) grant-funded positions being included in the budget for only a partial year according to the approved grant period, which does not coincide with the County's fiscal year; and (4) eliminating a full-time benefitted technology position and transferring the position to general government Information Technology.

Environment, Protective Inspection, & Infrastructure— The 2020 budget reflects no changes in FTE levels. Over the past ten-year period, total FTEs have decreased by 2% or 1.38 FTEs attributable to eliminating vacant positions.

Health and Community Services—FY 2014 was the first year for the County to employ staff for health and community services activities and resulted from voter passage of the Community Children's Services sales tax. Previously, some of these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. A total of 4 FTE positions had been added prior to 2019 with an additional position, a Data Analyst position, included in the 2019 budget. There are no changes to the fiscal year 2020 budget.

Facilities and Grounds Services—Seven (7) FTEs have been added over the past 10 years, which represents a 50% increase. In 2018, administrative and budgetary control for the Security Technician FTE was transferred from Facilities and Grounds to Information Technology. There are no changes in the fiscal year 2020 budget.

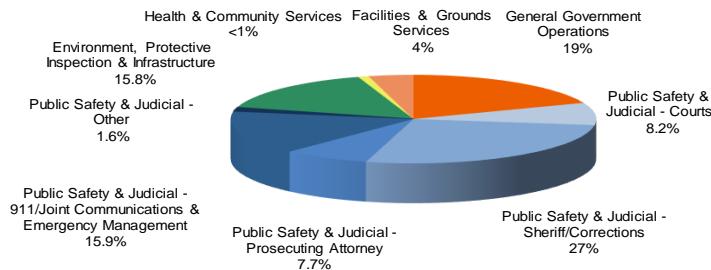


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2020 FTE	DEPT NO	DEPT NAME	2020 FTE			
General Government Operations								
1110	Auditor	7.00	1261	Prosecuting Attorney	26.60			
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.48			
1118	Purchasing	3.75	1263	IV-D	3.00			
1121	County Commission	5.00	2610	PA Tax Collection	0.40			
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	<u>5.00</u>			
1131	County Clerk	3.75			40.48			
1132	Election and Registration	9.83						
1140	Treasurer	3.75	Public Safety & Judicial - Prosecuting Attorney					
1150	Collector	9.24	1261	Prosecuting Attorney	26.60			
1160	Recorder	7.00	1262	Victim Witness	5.48			
1170	Information Technology	20.63	1263	IV-D	3.00			
1171	Facilities Security	1.00	2610	PA Tax Collection	0.40			
1176	GIS - County	3.00	2903	Prosecuting Attorney-Law Enf Sls Tax	<u>5.00</u>			
1194	Mail Services	2.00			40.48			
2010	Assessment	16.75	Public Safety & Judicial - 911/Joint Communications & Emergency Management					
2110	Collector Tax Maintenance	0.08	2701	911/Joint Communications Operations	68.38			
		100.78	2702	Emergency Management Operations	7.00			
			2703	Information Technology-911/EM	6.00			
			2704	Joint Communications Radio Network	<u>2.70</u>			
					84.08			
Public Safety & Judicial - Courts								
1210	Circuit Court Services	22.72	1200	Public Administrator	<u>8.25</u>			
1221	Circuit Clerk	5.00			8.25			
1241	Juvenile Office	3.92	Public Safety & Judicial - Other					
1242	Juvenile Justice Center	4.21						
1243	Juvenile Justice Grants & Contracts	1.00						
2831	Veterans Court	0.30						
2904	Alternative Sentencing-Law Enf Sls Tax	<u>6.00</u>						
		43.15	Environment, Protective Inspection & Infrastructure					
Public Safety & Judicial - Sheriff/Corrections								
1251	Sheriff	74.26	1360	Solid Waste Recycling	0.25			
1253	Internet Crimes Task Force	0.83	1710	Planning and Zoning	5.18			
1255	Corrections	47.73	1720	Building Codes	6.44			
2901	Sheriff-Law Enf Sls Tax	14.00	1725	Stormwater Administration	1.50			
2902	Corrections-Law Enf Sls Tax	<u>6.00</u>	2040	Public Works-R&B Maintenance	57.23			
		142.82	2045	Public Works-Design & Construction	11.63			
			2046	Stormwater Administration	<u>1.50</u>			
					83.73			
Health & Community Services								
Facilities & Grounds Services								
1251	Sheriff	74.26	6100	Facilities Maintenance	9.00			
1253	Internet Crimes Task Force	0.83	6101	Facilities Housekeeping	9.00			
1255	Corrections	47.73	6104	Grounds Maintenance	<u>3.00</u>			
2901	Sheriff-Law Enf Sls Tax	14.00			21.00			
2902	Corrections-Law Enf Sls Tax	<u>6.00</u>	Grand Total					
		142.82						<u>529.29</u>

2020 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2011	2012	2013	2014
100	1110	Auditor	4.50	5.00	6.00	6.00
100	1115	Human Resources & Risk Management	2.00	2.00	4.00	4.00
100	1118	Purchasing	2.50	2.50	2.50	3.75
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	2.70	3.00	3.00	3.00
100	1131	County Clerk	5.75	5.75	3.75	3.75
100	1132	Election and Registration	7.16	8.07	7.11	7.54
100	1133	Election Activities	-	1.10	0.34	-
100	1140	Treasurer	3.63	3.63	3.63	3.75
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	8.00	8.00	8.00	8.00
100	1170	Information Technology	14.00	14.00	15.00	16.00
100	1171	Facilities Security	-	-	-	-
100	1176	GIS - County	2.31	2.13	2.11	2.00
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.00	-	-	-
100	1200	Public Administrator	5.63	5.63	5.63	7.23
100	1210	Circuit Court Services	22.42	22.42	22.67	22.50
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.19	4.44
100	1242	Juvenile Justice Center	4.79	4.79	5.10	5.10
100	1243	Juvenile Justice Grants & Contracts	4.62	4.62	3.00	3.00
100	1251	Sheriff	63.45	62.97	63.97	65.90
100	1253	Internet Crimes Task Force	-	-	2.00	2.00
100	1255	Corrections	60.31	60.31	60.31	61.56
100	1256	Sheriff/Corr BLDG HK/Maint	-	2.00	2.00	2.00
100	1261	Prosecuting Attorney	22.75	22.75	23.00	24.00
100	1262	Victim Witness	3.48	3.48	3.48	3.48
100	1263	IV-D	7.00	4.00	3.00	3.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	0.25
100	1710	Planning and Zoning	5.08	5.08	5.08	5.08
100	1720	Building Codes	6.34	6.34	6.34	6.34
100	1725	Stormwater Administration	-	1.14	1.14	1.70
100	1751	Hinkson Creek Watershed	0.10	-	-	-
General Fund Total			283.65	285.84	287.30	296.32

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2019-2020

	2015	2016	2017	2018	2019	2020	Change
6.00	6.00	6.00	6.00	7.00	7.00	-	
4.00	4.00	4.00	4.00	4.00	4.00	-	
3.75	3.75	3.75	3.75	3.75	3.75	-	
5.45	5.25	5.25	5.25	5.00	5.00	-	
4.00	4.00	4.00	4.00	4.00	4.00	-	
3.75	3.75	3.75	3.75	3.75	3.75	-	
6.62	10.60	7.33	8.48	7.33	9.83	2.50	
-	-	-	-	-	-	-	
3.75	3.75	3.75	3.75	3.75	3.75	-	
8.25	8.25	8.25	8.24	8.24	9.24	1.00	
8.00	8.00	8.00	8.00	7.00	7.00	-	
17.63	18.63	18.63	19.63	19.63	20.63	1.00	
-	-	-	1.00	1.00	1.00	-	
2.00	2.00	3.00	3.00	3.00	3.00	-	
2.00	2.00	2.00	2.00	2.00	2.00	-	
-	-	-	-	-	-	-	
6.99	7.25	7.25	8.25	8.25	8.25	-	
22.50	22.50	22.50	22.72	22.72	22.72	-	
5.00	5.00	5.00	5.00	5.00	5.00	-	
4.44	4.44	4.60	4.31	3.73	3.92	0.19	
5.86	5.67	5.27	4.55	4.21	4.21	-	
3.00	2.80	2.80	2.80	2.80	1.00 a	(1.80)	
66.90	67.90	67.90	68.90	73.26	74.26	1.00	
2.00	2.00	2.00	2.00	2.00	0.83	(1.17)	
61.56	61.56	51.73	51.73	47.73	47.73	-	
2.00	2.00	-	-	-	-	-	
25.50	25.50	25.60	26.60	26.60	26.60	-	
3.48	5.48	5.48	5.48	5.48	5.48	-	
3.00	3.00	3.00	3.00	3.00	3.00	-	
0.25	0.25	0.25	0.25	0.25	0.25	-	
0.25	0.35	0.25	0.25	0.25	0.25	-	
5.18	5.18	5.18	5.18	5.18	5.18	-	
6.44	6.44	6.44	6.44	6.44	6.44	-	
1.50	1.50	1.50	1.50	1.50	1.50	-	
-	-	-	-	-	-	-	
301.05	308.80	294.46	299.81	297.85	300.57	2.72	

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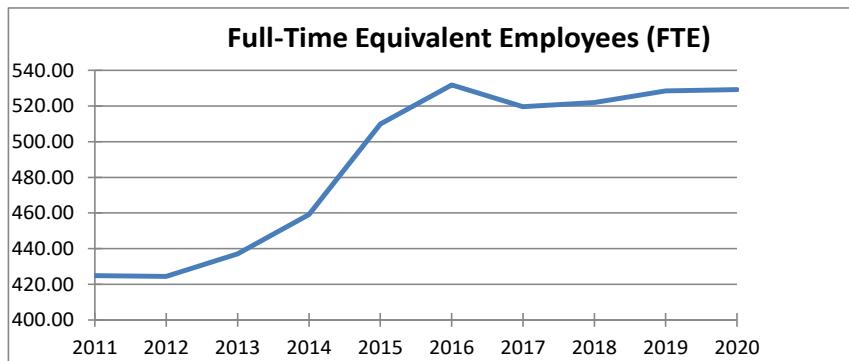
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FUND	DEPT NO	DEPT NAME	2011	2012	2013	2014
201	2010	Assessment	16.35	16.75	16.75	16.75
204	2040	Public Works-R&B Maintenance	55.98	57.48	58.48	58.23
204	2045	Public Works-Design & Construction	15.46	13.96	13.96	14.08
204	2046	Stormwater Administration	1.90	0.61	0.61	0.90
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	1.08
213	2130	Community Health/Medical	-	-	-	0.58
214	2140	DNR 319 Urban Retrofit Grant	-	1.25	1.25	0.40
216	2160	Community Children's Services	-	-	-	2.17
255	2550	Sheriff Revolving Fund Activity	-	-	1.00	1.00
261	2610	PA Tax Collection	1.75	2	2.00	2.00
263	2630	PA Bad Check Collections	1.25	0.5	0.25	0.25
270	2701	911/Joint Communications Operations	-	-	10.00	19.00
270	2702	Emergency Management Operations	-	-	-	1.00
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
283	2831	Veterans Court	-	-	0.88	0.88
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00
290	2904	Alternative Sentencing-Law Enf Sls Tax	6.72	6.00	6.50	5.50
297	2971	PA - Violence Against Women (stimulus)	0.66	-	-	-
297	2972	Cyber Crimes Task Force (stimulus)	2.00	2.00	-	-
Special Revenue Funds Total			127.15	125.63	136.76	148.82
610	6100	Facilities Maintenance	6.00	6.00	6.00	7.00
610	6101	Facilities Housekeeping	8.00	7.00	7.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	13.00	13.00	14.00
Grand Total			424.80	424.47	437.06	459.14

a The FTE allocations for grant-funded positions reflects a partial year per grant period. The budget and FTE allocations are adjusted upon grant renewal or extension.

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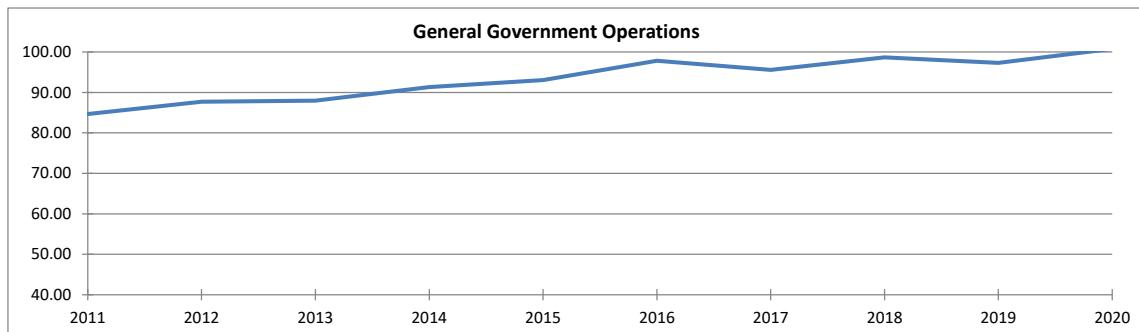
<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2019-2020 Change</u>
16.75	16.75	16.75	16.75	16.75	16.75	-
57.73	58.48	58.48	58.48	57.23	57.23	-
13.88	13.88	13.88	13.88	11.63	11.63	-
1.50	1.50	1.50	1.50	1.50	1.50	-
1.08	1.08	1.08	1.08	1.08	0.08	(1.00)
0.58	0.73	0.45	0.45	0.60	0.60	-
-	-	-	-	-	-	-
2.17	2.92	3.30	3.30	4.15	4.15	-
1.00	1.00	1.00	-	-	-	-
1.00	1.50	0.40	0.40	0.40	0.40	-
1.00	-	-	-	-	-	-
57.86	57.86	57.38	57.38	68.38	68.38	-
3.00	7.00	7.00	7.00	7.00	7.00	-
5.00	8.00	8.00	7.00	7.00	6.00	(1.00)
-	2.00	2.70	2.70	2.70	2.70	-
0.88	0.88	0.80	0.30	0.30	0.30	-
14.00	14.00	14.00	14.00	14.00	14.00	-
6.00	6.00	6.00	6.00	6.00	6.00	-
5.00	5.00	5.00	5.00	5.00	5.00	-
5.50	5.50	5.50	6.00	6.00	6.00	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
193.93	204.08	203.22	201.22	209.72	207.72	(2.00)
8.00	8.00	9.00	9.00	9.00	9.00	-
7.00	8.00	9.00	9.00	9.00	9.00	-
-	1.00	1.00	-	-	-	-
-	2.00	3.00	3.00	3.00	3.00	-
15.00	19.00	22.00	21.00	21.00	21.00	-
509.98	531.88	519.68	522.03	528.57	529.29	0.72



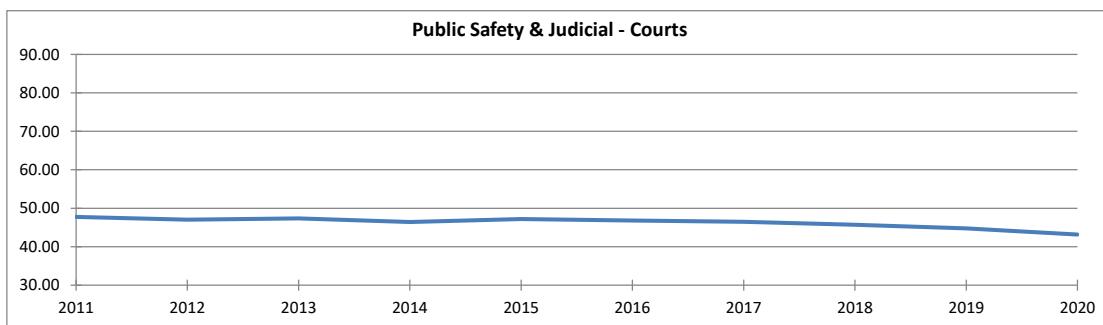
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government Operations											
1110	Auditor	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
1115	Human Resources & Risk Management	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1121	County Commission	5.45	5.45	5.45	5.45	5.45	5.25	5.25	5.25	5.00	5.00
1126	County Counselor	2.70	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	7.16	8.07	7.11	7.54	6.62	10.60	7.33	8.48	7.33	9.83
1133	Election Activities	-	1.10	0.34	-	-	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1150	Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.24	8.24	8.24	9.24
1160	Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
1170	Information Technology	14.00	14.00	15.00	16.00	17.63	18.63	18.63	19.63	19.63	20.63
1171	Facilities Security	-	-	-	-	-	-	-	1.00	1.00	1.00
1176	GIS - County	2.31	2.13	2.11	2.00	2.00	2.00	3.00	3.00	3.00	3.00
1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	-	-	-	-	-	-	-	-	-	-
2010	Assessment	16.35	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75	16.75
2110	Collector Tax Maintenance	0.08	0.08	0.08	1.08	1.08	1.08	1.08	1.08	1.08	0.08
	Total	84.68	87.71	87.97	91.32	93.03	97.81	95.54	98.68	97.28	100.78

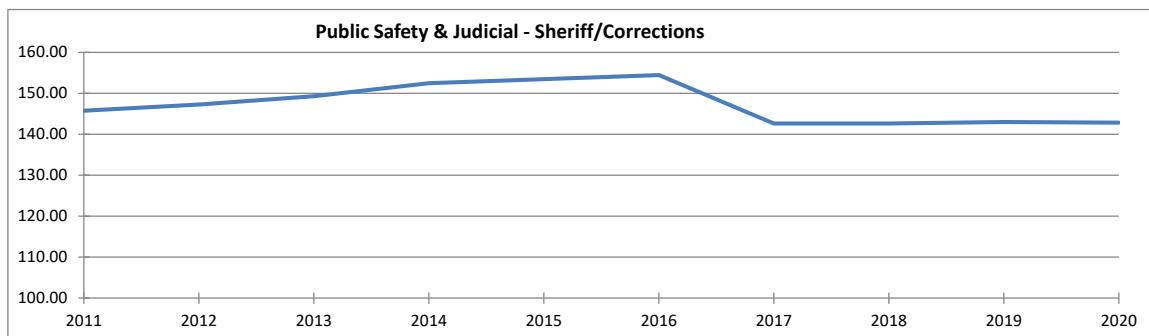


Public Safety & Judicial - Courts	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
1210	Circuit Court Services	22.42	22.42	22.67	22.50	22.50	22.50	22.50	22.72	22.72	
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
1241	Juvenile Office	4.18	4.18	4.19	4.44	4.44	4.44	4.60	4.31	3.73	
1242	Juvenile Justice Center	4.79	4.79	5.10	5.10	5.86	5.67	5.27	4.55	4.21	
1243	Juvenile Justice Grants & Contracts	4.62	4.62	3.00	3.00	3.00	2.80	2.80	2.80	1.00	
2831	Veterans Court	-	-	0.88	0.88	0.88	0.88	0.80	0.30	0.30	
2904	Alternative Sentencing-Law Enf Sls Tax	6.72	6.00	6.50	5.50	5.50	5.50	5.50	6.00	6.00	
	Total	47.73	47.01	47.34	46.42	47.18	46.79	46.47	45.68	44.76	43.15

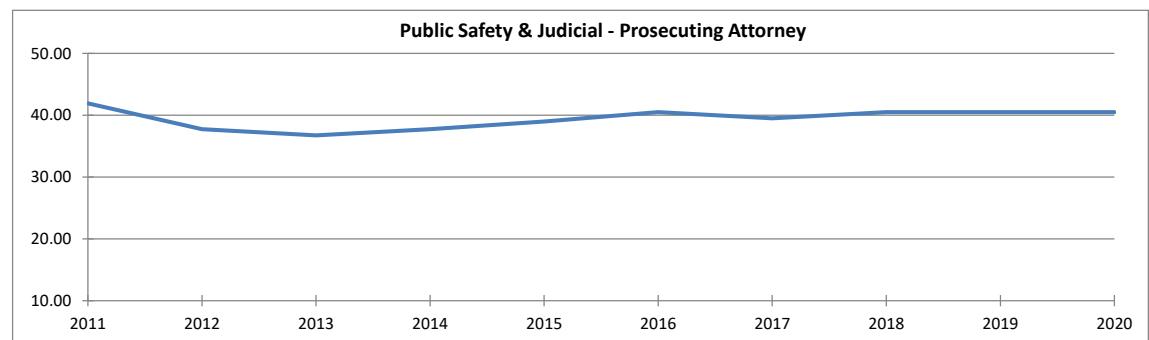


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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.45	62.97	63.97	65.90	66.90	67.90	67.90	68.90	73.26	74.26
1253	Internet Crimes Task Force	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.83
1255	Corrections	60.31	60.31	60.31	61.56	61.56	61.56	51.73	51.73	47.73	47.73
1256	Sheriff/Corr BLDG HK/Maint	-	2.00	2.00	2.00	2.00	2.00	-	-	-	-
2550	Sheriff Revolving Fund Activity	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	2.00	2.00	-	-	-	-	-	-	-	-
	Total	145.76	147.28	149.28	152.46	153.46	154.46	142.63	142.63	142.99	142.82

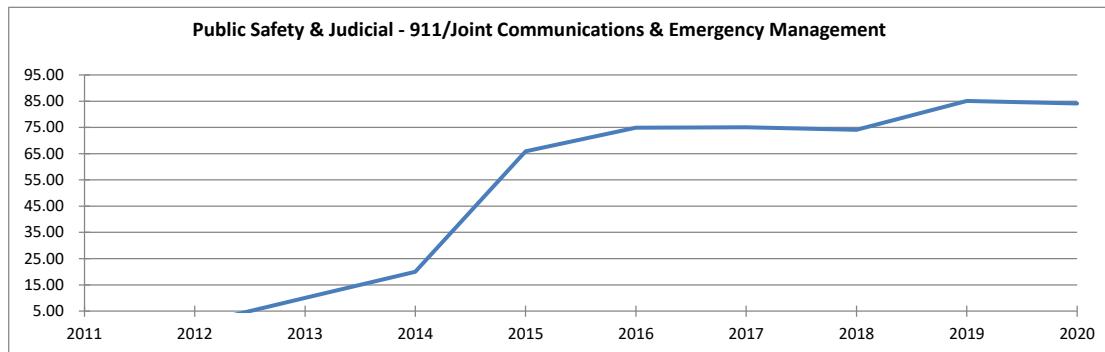


Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.75	22.75	23.00	24.00	25.50	25.50	25.60	26.60	26.60	26.60
1262	Victim Witness	3.48	3.48	3.48	3.48	3.48	5.48	5.48	5.48	5.48	5.48
1263	IV-D	7.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	1.75	2.00	2.00	2.00	1.00	1.50	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	1.25	0.50	0.25	0.25	1.00	-	-	-	-	-
2971	PA - Violence Against Women (stimulus)	0.66	-	-	-	-	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Total	41.89	37.73	36.73	37.73	38.98	40.48	39.48	40.48	40.48	40.48

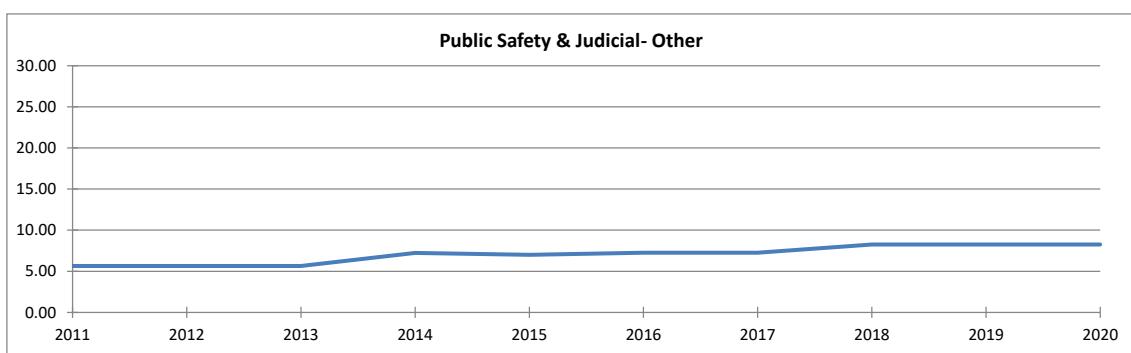


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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701 911/Joint Communications Operations											
2702	Emergency Management Operations	-	-	-	1.00	3.00	7.00	7.00	7.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	5.00	8.00	8.00	7.00	7.00	6.00
2704	Joint Communications Radio Network	-	-	-	-	-	2.00	2.70	2.70	2.70	2.70
Total		-	-	10.00	20.00	65.86	74.86	75.08	74.08	85.08	84.08

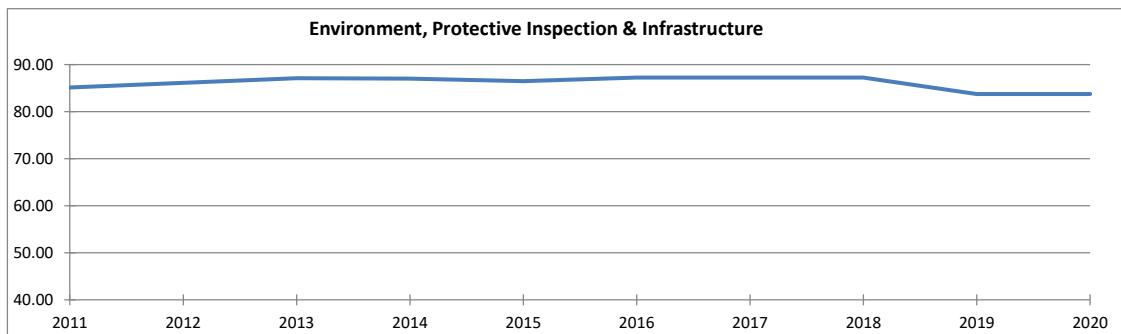


Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety & Judicial - Other											
1200 Public Administrator											
1200	Public Administrator	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25
Total		5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25

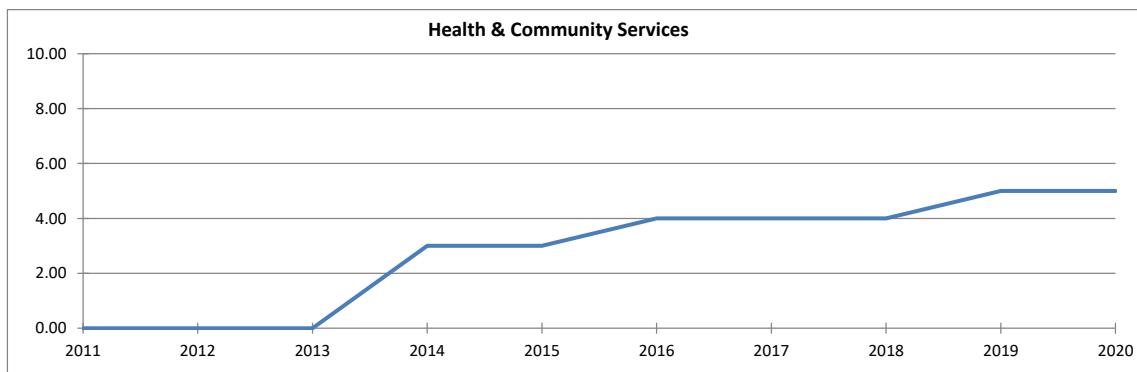


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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Environment, Protective Inspection & Infrastructure											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.08	5.08	5.08	5.08	5.18	5.18	5.18	5.18	5.18	5.18
1720	Building Codes	6.34	6.34	6.34	6.34	6.44	6.44	6.44	6.44	6.44	6.44
1725	Stormwater Administration	-	1.14	1.14	1.70	1.50	1.50	1.50	1.50	1.50	1.50
1751	Hinkson Creek Watershed	0.10	-	-	-	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.98	57.48	58.48	58.23	57.73	58.48	58.48	58.48	57.23	57.23
2045	Public Works-Design & Construction	15.46	13.96	13.96	14.08	13.88	13.88	13.88	13.88	11.63	11.63
2046	Stormwater Administration	1.90	0.61	0.61	0.90	1.50	1.50	1.50	1.50	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	1.25	1.25	0.40	-	-	-	-	-	-
Total		85.11	86.11	87.11	86.98	86.48	87.23	87.23	87.23	83.73	83.73

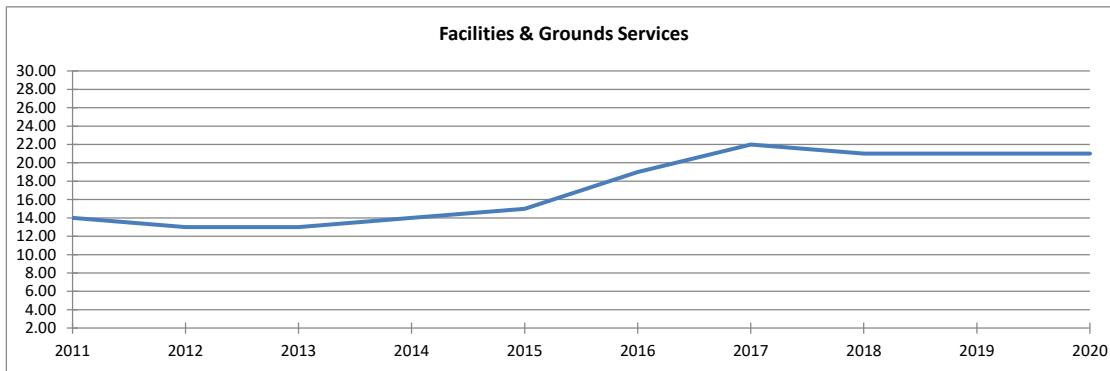


	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Health & Community Services										
1420	Community and Social Services	-	-	-	0.25	0.25	0.35	0.25	0.25	0.25
2130	Community Health/Medical	-	-	-	0.58	0.58	0.73	0.45	0.45	0.60
2160	Community Children's Services	-	-	-	2.17	2.17	2.92	3.30	3.30	4.15
Total		-	-	-	3.00	3.00	4.00	4.00	4.00	5.00



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Dept. No	Department Name	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00	9.00	9.00
6101	Facilities Housekeeping	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	1.00	1.00	-	-	-
6104	Grounds Maintenance	-	-	-	-	-	2.00	3.00	3.00	3.00	3.00
Total		14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00	21.00	21.00



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Grand Total	424.80	424.47	437.06	459.14	509.98	531.88	519.68	522.03	528.57	529.29

Fixed Assets Summary—

This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office's annual operating budget. This section does not include capital outlay funded from Capital Project Funds, which are presented in a separate tab section of this budget document.

Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1170	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 85,850	\$ 264,548
100	1171	Facilities Security	-	-	-	-	-	4,000
100	1176	GIS - County	-	-	-	-	-	900
100	1194	Mail Services	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	-	775
100	1221	Circuit Clerk	-	9,350	-	-	6,000	1,800
100	1230	Jury Services & Court Costs	-	-	-	-	-	3,045
100	1241	Juvenile Office	-	-	-	-	-	775
100	1242	Juvenile Justice Center	-	-	-	-	-	8,394
100	1251	Sheriff	-	-	-	-	4,640	-
100	1255	Corrections	-	-	-	-	-	-
100	1710	Planning and Zoning	-	-	-	-	-	-
100	1720	Building Codes	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	500	-
General Fund Total			\$ -	\$ 9,350	\$ -	\$ -	\$ 96,990	\$ 284,237

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201	2010	Assessment	-	-	-	-	-	87,167
204	2040	Public Works-R&B Maintenance	-	7,900	-	-	-	-
204	2045	Public Works-Design & Construction	-	-	-	-	-	4,000
204	2046	Stormwater Administration	-	-	-	-	500	-
211	2110	Collector Tax Maintenance	-	-	-	-	-	18,333
253	2539	Justice Assistant Grant FYX9	-	-	-	-	-	-
255	2550	Sheriff Revolving Fund	-	-	-	-	-	7,680
257	2570	Sheriff K-9 Operations	-	-	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	42,650	560,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	1,200	-
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	-	1,200
285	2850	Administration of Justice	-	-	-	-	12,500	5,570
286	2860	Circuit Clerk Garnishment Fee	-	-	-	4,000	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ 7,900	\$ -	\$ 4,000	\$ 56,850	\$ 683,950

610	6100	Facilities and Grounds Maintenance	-	-	-	-	1,500	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -

Total \$ _____ - \$ 17,250 \$ _____ - \$ 4,000 \$ 155,340 \$ 968,187

Total - Governmental Funds	\$ 4,822,343
Total - Internal Service Funds	\$ 5,000
Grand Total	<u><u>\$ 4,827,343</u></u>

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Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land		Total
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements			
\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,900	\$ -	\$ -	\$ -	\$ -	\$ 375,298
-	-	-	-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	-	-	-	900
-	-	-	-	-	-	6,000	-	-	-	6,000
-	-	-	-	-	-	-	-	-	-	775
-	-	-	-	-	-	-	-	-	-	17,150
-	-	-	-	-	-	23,650	-	-	-	26,695
-	-	-	-	-	-	-	-	-	-	775
-	-	-	-	-	-	14,000	-	-	-	22,394
-	-	35,704	-	277,878	8,518	-	-	-	-	326,740
-	-	-	-	10,861	61,475	-	-	-	-	72,336
-	-	-	-	-	-	4,075	-	-	-	4,075
-	-	-	-	-	-	4,075	-	-	-	4,075
-	-	-	-	2,212	2,038	-	-	-	-	4,750
\$ 12,000	\$ -	\$ 35,704	\$ -	\$ 290,951	\$ 136,731	\$ -	\$ -	\$ -	\$ -	\$ 865,963
<hr/>										
-	-	-	-	-	-	6,000	-	-	-	93,167
-	-	-	-	148,700	184,250	716,200	-	-	-	1,057,050
-	-	-	-	-	-	4,075	-	-	-	8,075
-	-	-	-	-	-	2,212	2,038	-	-	4,750
-	-	-	-	-	-	6,000	-	-	-	24,333
-	-	-	-	-	-	4,312	-	-	-	4,312
-	-	-	-	-	-	-	-	-	-	7,680
-	-	-	-	-	-	9,000	1,500	-	-	10,500
-	-	-	-	-	-	80,000	70,000	-	-	150,000
12,000	-	-	-	-	-	-	-	-	-	614,650
-	-	-	-	-	-	338,500	-	20,000	-	358,500
-	-	-	-	-	-	-	-	-	-	1,200
-	-	-	-	-	-	12,000	-	-	-	1,000,000
-	-	-	-	-	-	-	-	-	-	1,200
4,000	-	-	-	-	-	-	-	-	-	31,870
-	-	-	-	-	-	-	-	-	-	4,000
-	-	34,961	-	393,465	4,662	133,505	-	-	-	566,593
-	-	-	-	-	-	6,500	-	-	-	6,500
\$ 16,000	\$ -	\$ 34,961	\$ 542,165	\$ 634,936	\$ 955,618	\$ 20,000	\$ -	\$ 1,000,000	\$ -	\$ 3,956,380
<hr/>										
-	-	-	-	-	-	-	-	-	-	1,500
-	-	-	-	-	3,500	-	-	-	-	3,500
\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
\$ 28,000	\$ -	\$ 70,665	\$ 542,165	\$ 929,387	\$ 1,092,349	\$ 20,000	\$ -	\$ 1,000,000	\$ -	\$ 4,827,343



Capital Project Budgets—

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. Routine vehicle, machinery, and equipment acquisition and replacement is accounted for within each respective annual operating budget. The County's infrastructure improvements are accounted for within the Road and Bridge Fund annual operating budget, one of the County's major governmental funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects and estimated operational impact
- Summary of capital project funds

Capital Projects

Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent fiscal year until the project is completed.

In April 2013, voters approved a permanent three-eighths cent sales tax to be used to construct, equip, and maintain a new emergency communications facility and to pay for expanded and improved operations.

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds are paid from the proceeds of the sales tax. Funding for technology is provided through sales tax proceeds with no need for borrowing. The County established a capital project fund, *ECC Construction Project*, to account for all financial activity pertaining to this project. The facility was completed in 2016; radio and technology was substantially completed in 2019.

During 2017, the County Commission contracted for a needs assessment pertaining to work and storage space needs for law enforcement, facilities maintenance, emergency communications radio network, and emergency management. The design work was approved in 2018 and funding for the project was included in the 2019 budget. The bid was awarded in 2019 and construction is expected to conclude mid-2020.

The 2018 budget included funding for a needs assessment for the Road & Bridge facility located on Tom Bass Road. Fiscal year 2019 budget included funding for architectural design and construction costs. The project is expected to be bid in early 2020 and construction to begin thereafter.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status
				1/1/2020
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility: \$ 13,304,000 Radio/ Technology: 8,650,000	Approved 2014 Approved 2014	ECC facility completed and operations relocated to ECC mid-year 2017. Technology substantially completed in 2019.
	Total	\$ <u><u>21,954,000</u></u>		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ <u><u>1,200,000</u></u>	Approved 2016	Project completed.
ECC Support Building	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility: \$ <u><u>2,875,000</u></u>	Approved 2019	Project approved for funding in FY 2019 Budget. Construction is expected to end mid year 2020.

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status
				1/1/2020
Road and Bridge Facility Improvements - Tom Bass Road Location	Expand mechanics area, construct a truck washing station, improve equipment storage and vehicle outfitting areas, and pave surface areas	Facility: \$ <u><u>3,500,000</u></u>	Approved 2019	Project approved for funding in 2019 budget. Architect design work began in 2019 and the project is expected to be bid in 2020.

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County was completed in 2017. The annual operating costs will be paid from a dedicated permanent three-eighths cent sales tax approved by voters in April 2013, which became effective October 1, 2013. The ECC Support Building was cut from the original design due to cost concerns; however, competitive bid pricing enabled the County to pursue it later as a separate project. Non-ECC costs (such as Prosecuting Attorney evidence storage) will be paid from a source other than the legally-restricted bond proceeds.

Project Funding Source(s)			Estimated Annual Operating Impact			
Bond Proceeds (Facility Design, Construction and Project Management)	Transfers from 911/EM Sales Tax Fund* or Other Funds	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities, insurance, and other facility-related costs; debt service on bonds; equipment and technology replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2015-2016; fully built-out operating budget reflected in 2019 and 2020
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000			
\$ -	1,200,000	1,200,000	\$ 75,000	Annual operating costs consist of non-personnel costs such as utilities, insurance, maintenance agreements, and software licenses	Permanent 3/8-cent 911/ Emergency Management sales tax	2017-2018
* Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology						
\$ 2,655,000	220,000	2,875,000	To be determined	Utilities and insurance; facility maintenance and repair	911 Sales Tax Fund and General Fund	2020-2021
(\$220,000 transferred from other capital project funds)						
Project Funding Source			Estimated Annual Operating Impact			
Transfer from Road and Bridge Fund	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact	
\$ -	3,500,000	3,500,000	\$ 100,000	Utilities and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2021
\$ -	3,500,000	3,500,000	\$ 100,000	Utilities and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2021

The Road and Bridge Facility Improvements Project will address functional deficiencies in the current facility located south of Columbia adjacent to Highway 63 (Tom Bass Road). Notable improvements will include an expansion of the mechanics area, expanded and improved equipment and vehicle storage areas, a new space for vehicle equipment installation and outfitting, construction of a truck washing station, and upgrading surfaces from gravel to pavement.

Capital Projects

Summary of Capital Project Funds

Capital Project Fund Name	Purpose	Status as of the Budget Year	Projected Fund Balance at December 31st
General Capital Fund	This fund accounts for non-recurring resources that have been set-aside by the County Commission for future capital project needs for County statutory operations.	Residual assets available for appropriation	\$ -
Emergency Communications Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center (ECC) which will house 911 and Emergency Management Operations. It will also account for the design and construction of the ECC Support Building.	ECC Facility construction completed in 2017; technology to be completed in 2019. ECC Support Building design should conclude in 2019 and construction could begin in late 2019 or early 2020.	\$ 1,000,000
R&B Expansion and Improvement	This fund accounts for the design, construction and technology associated with the expansion and improvements at the Road and Bridge facility located on Tom Bass Road.	The project is expected to be bid in early 2020.	\$ -

2020 Budget Supplemental Requests

Fund Type	Fund	Fund Name	Request	Proposed
General	100	General	1,306,825	1,113,148
Special Revenue				
	201	Assessment Fund	93,834	53,834
	203	Domestic Violence	-	-
	204	Road & Bridge	3,809,707	3,809,707
	208	R&B Road Sales Tax	-	-
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	-	-
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	-	-
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	200	200
	230	Election Services	-	-
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	-	-
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	7,680	7,680
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	10,500	10,500
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	1,159,500	1,159,500
	280	Record Preservation	1,200	1,200
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	290	Law Enforcement Services	1,695,817	668,897
		Total	6,778,438	5,711,518
Debt Service				
	303	Gov Bldg 93 Series Dbt Svc Rsv	-	-
	305	2010 Series Special Obligation Bonds	-	-
	306	2015 Serries Special Obligation Bonds ECC	-	-
	387	2008 Series GO Bonds - Sewer NID	-	-
	388	2010A Series GO Bonds - Sewer NID	-	-
	389	2010 GO Bonds - Sewer NID DNR	-	-
	390	2010A Series GO Bonds - Sewer NID	-	-
	392	2010 GO Bonds - Sewer NID Non-DNR	-	-
	393	2016 GO Bonds - Sewer NID	-	-
		Total	-	-
		Total - All Governmental Funds Combined	<u>8,085,263</u>	<u>6,824,666</u>
Internal Service				
	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	82,937	65,937
	620	Bldg/Grnd Capital R & R	272,000	50,000
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
	625	Capital R & R - ECC	-	-
		Total	354,937	115,937
		Grand Total	<u>8,440,200</u>	<u>6,940,603</u>

2020 BUDGET SUPPLEMENTAL LISTS

REPORT RUN DATE: 11/12/2019

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1115 HUMAN RESOURCES & RISK MGMT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	COUNTY WIDE EMPLOYEE APPRECIATION PICNIC 84010 RECEPTION/MEETINGS	1	2,000	0	2,000		2,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	2,000	2,000
2	FAX MACHINE/SCANNER 23850 MINOR EQUIP & TOOLS (<\$1000)	1	400	400	0		400
	REQUEST NUMBER 2 TOTAL		**PROPOSED**		400	0	400
3	SAFETY COMMITTEE MEETINGS 84010 RECEPTION/MEETINGS	6	25	0	150		150
	REQUEST NUMBER 3 TOTAL		**PROPOSED**		0	150	150
4	BOONE COUNTY BAR ASSOCIATION DUES 37000 DUES & PROF CERTIFCTN/LICENSE	1	50	0	50		50
	REQUEST NUMBER 4 TOTAL		**PROPOSED**		0	50	50
5	CENTRALIZED PRGM FOR EMPLOYEE ENGAGEMENT/RETENTION 86510 WORKFORCE RETENTION/ENGAGEMENT	6,000		0	6,000		6,000
	REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	6,000	6,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			400	8,200	8,600	8,600

2020 BUDGET SUPPLEMENTAL LISTS

REPORT RUN DATE: 11/12/2019

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1118 PURCHASING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	GOVSPEND SUBSCRIPTION 22500 SUBSCRIPTIONS/PUBLICATIONS	1	5,000	0	5,000	5,000	5,000
REQUEST NUMBER	1 TOTAL		**PROPOSED**	0	5,000	5,000	5,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	5,000	5,000	5,000

2020 BUDGET SUPPLEMENTAL LISTS

REPORT RUN DATE: 11/12/2019

RUN BY: ADCARYN

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1121 COUNTY COMMISSION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	USE TAX EDUCATION FUND (MVD TO 1190-84010) \$10K 84010 RECEPTION/MEETINGS	1	0	0	0	0	0
	REQUEST NUMBER 1 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	0	0	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	ALL-WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	104	200	20,800	0		20,800
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	20,800	0	20,800	20,800
2	ECC-WINDOWS 7 TO WINDOWS 10 UPGRADE (2703 \$3400) 92302 REPLC COMPUTER SOFTWARE	17	0	0	0		0
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	0	0	0	0
3	PROPL-WINDOWS 7 TO WINDOWS 10 UPGRADE (2901 \$5000) 92302 REPLC COMPUTER SOFTWARE	25	0	0	0		0
	REQUEST NUMBER 3 TOTAL		**PROPOSED**	0	0	0	0
4	CV-WINDOWS 7 TO WINDOWS 10 UPGRADE 33% (1420 \$132) 92302 REPLC COMPUTER SOFTWARE	2	0	0	0		0
4	CV-WINDOWS 7 TO WINDOWS 10 UPGRADE 67% (2160 \$268) 92302 REPLC COMPUTER SOFTWARE	2	0	0	0		0
	REQUEST NUMBER 4 TOTAL		**PROPOSED**	0	0	0	0
5	R&B-WINDOWS 7 TO WINDOWS 10 UPGRADE (2040 \$1600) 92302 REPLC COMPUTER SOFTWARE	8	0	0	0		0
	REQUEST NUMBER 5 TOTAL		**PROPOSED**	0	0	0	0
6	DC-WINDOWS 7 TO WINDOWS 10 UPGRADE (2045 \$1400) 92302 REPLC COMPUTER SOFTWARE	7	0	0	0		0
	REQUEST NUMBER 6 TOTAL		**PROPOSED**	0	0	0	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
7	SW-WINDOWS 7 TO WINDOWS 10 UPGRADE 50% (1725 \$200) 92302 REPLC COMPUTER SOFTWARE	2	0	0	0	0	0
7	SW-WINDOWS 7 TO WINDOWS 10 UPGRADE 50% (2046 \$200) 92302 REPLC COMPUTER SOFTWARE	2	0	0	0	0	0
REQUEST NUMBER	7 TOTAL		**PROPOSED**	0	0	0	0
100	ALL - UNTAGGED HARDWARE 23810 UNTAGGED HARDWARE AND SOFTWARE		2,500	2,500	0	2,500	2,500
100	ALL-UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		10,000	10,000	0	10,000	10,000
REQUEST NUMBER	100 TOTAL		**PROPOSED**	12,500	0	12,500	12,500
101	MANAGEENGINE NETWORK SWITCH CONF MANAGER 91302 COMPUTER SOFTWARE		4,500	4,500	0	4,500	4,500
101	MANAGEENGINE NETWORK SWITCH CONF MANAGER (2703) 91302 COMPUTER SOFTWARE		0	0	0	0	0
REQUEST NUMBER	101 TOTAL		**PROPOSED**	4,500	0	4,500	4,500
201	NETWORK ACCESS CONTROL DEV (FORESCOUT 5140) 91301 COMPUTER HARDWARE	1	38,000	38,000	0	38,000	38,000
201	NETWORK ACCESS CONTROL DEV (FORESCOUT 5140) (2703) 91301 COMPUTER HARDWARE	1	0	0	0	0	0
REQUEST NUMBER	201 TOTAL		**PROPOSED**	38,000	0	38,000	38,000
202	ALBERT NETWORK SECURITY MONITORING (DHS/CIS) 70100 SOFTWARE SUBSCRIPTIONS		6,900	0	6,900	6,900	6,900
202	ALBERT NETWORK SECURITY MONITORING (DHS/CIS) (2703) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0	0	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
202	ALBERT NETWORK SECURITY MONITORING SERVER 91301 COMPUTER HARDWARE	1	4,000	4,000	0		4,000
202	ALBERT NETWORK SECURITY MONITORING SERVER (2703) 91301 COMPUTER HARDWARE	1	0	0	0		0
	REQUEST NUMBER 202 TOTAL		**PROPOSED**	4,000	6,900	10,900	10,900
203	POLICYPAK NETWORK USER/APPLICATION SECURITY 91302 COMPUTER SOFTWARE		7,500	0	7,500		7,500
203	POLICYPAK NETWORK USER/APPLICATION SECURITY (2703) 91302 COMPUTER SOFTWARE			0	0		0
	REQUEST NUMBER 203 TOTAL		**PROPOSED**	0	7,500	7,500	7,500
300	LTO 7 TAPE LIBRARIES 92301 REPLC COMPUTER HDWR	2	11,074	22,148	0		22,148
	REQUEST NUMBER 300 TOTAL		**PROPOSED**	22,148	0	22,148	22,148
401	CO-CASHDRAWERS 23810 UNTAGGED HARDWARE AND SOFTWARE	6	300	1,800	0		1,800
	REQUEST NUMBER 401 TOTAL		**PROPOSED**	1,800	0	1,800	1,800
503	PC REPLACEMENTS RELATED TO WINDOWS 10 UPGRADE 92301 REPLC COMPUTER HDWR		20,000	20,000	0		20,000
	REQUEST NUMBER 503 TOTAL		**PROPOSED**	20,000	0	20,000	20,000
521	ALL-IBM I - POWER 9 - 3 LPARS 92301 REPLC COMPUTER HDWR		166,166	166,166	0		166,166

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1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
521	ALL-IBM I - POWER 9 - 3 LPARS 24.47% (2010 \$53834) 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 521 TOTAL		**PROPOSED**	166,166	0	166,166	166,166
522	JC-911 CALL TAKERS - CALL RECORDER (2703 \$550000) 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 522 TOTAL		**PROPOSED**	0	0	0	0
523	ALL-COUNTY USERS - PA'S OFFICE NETWORK STORAGE SVR 92301 REPLC COMPUTER HDWR	1	5,500	5,500	0		5,500
	REQUEST NUMBER 523 TOTAL		**PROPOSED**	5,500	0	5,500	5,500
524	L3 SERVER REPLACEMENT-MOVED FROM 2901 92300 REPLC MACH & EQUIP	1	12,900	12,900	0		12,900
	REQUEST NUMBER 524 TOTAL		**PROPOSED**	12,900	0	12,900	12,900
531	DC-DARIN SAPP - PC 92301 REPLC COMPUTER HDWR	(2045 \$1000)	1	0	0		0
531	DC-JUSTIN SKOUBY - PC 92301 REPLC COMPUTER HDWR	(2045 \$1000)	1	0	0		0
531	DC-KEITH AUSTIN - PC 92301 REPLC COMPUTER HDWR	(2045 \$1000)	1	0	0		0
531	DC-MARK DONOHO - PC 92301 REPLC COMPUTER HDWR	(2045 \$1000)	1	0	0		0
	REQUEST NUMBER 531 TOTAL		**PROPOSED**	0	0	0	0
532	SW-LYNNE HOOPER - LAPTOP/TOUGHBOOK 92301 REPLC COMPUTER HDWR	(1725 \$500)	1	0	0		0

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1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
532	SW-LYNNE HOOPER - LAPTOP/TOUGHBOOK 92301 REPLC COMPUTER HDWR	(2046 \$500)	0	0	0	0	0
	REQUEST NUMBER 532 TOTAL	**PROPOSED**		0	0	0	0
533	GIS-NATHAN MATTOX - LAPTOP 92301 REPLC COMPUTER HDWR	(1176 \$900)	1	0	0	0	0
	REQUEST NUMBER 533 TOTAL	**PROPOSED**		0	0	0	0
541	PUB-NANCY BOHANNON - PRINTER 92301 REPLC COMPUTER HDWR		1	800	800	0	800
	REQUEST NUMBER 541 TOTAL	**PROPOSED**		800	0	800	800
542	SD-CCW PERMIT CARDS 92301 REPLC COMPUTER HDWR	(2550 \$5,880)	1	0	0	0	0
	REQUEST NUMBER 542 TOTAL	**PROPOSED**		0	0	0	0
551	PA-MIKE MAYNARD - LAPTOP PC/TOUGHBOOK 91301 COMPUTER HARDWARE		1	4,950	4,950	0	4,950
	REQUEST NUMBER 551 TOTAL	**PROPOSED**		4,950	0	4,950	4,950
560	SD - DOCUMENT SCANNER (1170- 2/3) 92301 REPLC COMPUTER HDWR		1	3,600	3,600	0	3,600
560	SD - DOCUMENT SCANNER - (2550 1/3 \$1800) 92301 REPLC COMPUTER HDWR			0	0	0	0
	REQUEST NUMBER 560 TOTAL	**PROPOSED**		3,600	0	3,600	3,600

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
571	SD-DEPUTIES - MDT 92301 REPLC COMPUTER HDWR	(2901 \$51040)	11	0	0	0	0	0
	REQUEST NUMBER 571 TOTAL		**PROPOSED**		0	0	0	0
711	FM-ON-CALL TECHNICIAN - LAPTOP PC 91301 COMPUTER HARDWARE	(6100 \$1500)	1	0	0	0	0	0
	REQUEST NUMBER 711 TOTAL		**PROPOSED**		0	0	0	0
712	SD-EVIDENCE CUSTODIANS 91301 COMPUTER HARDWARE		1	1,500	1,500	0	1,500	
712	SD-PROFESSIONAL DEV UNIT 91301 COMPUTER HARDWARE		3	1,500	4,500	0	4,500	
	REQUEST NUMBER 712 TOTAL		**PROPOSED**		6,000	0	6,000	6,000
713	HR-JENNA REDEL - LAPTOP 91301 COMPUTER HARDWARE		1	1,500	1,500	0	1,500	1,500
	REQUEST NUMBER 713 TOTAL		**PROPOSED**		1,500	0	1,500	1,500
721	CS-STPHEN GUNN - ADOBE ACROBAT PRO 70100 SOFTWARE SUBSCRIPTIONS	(1263 \$)		0	0	0	0	0
	REQUEST NUMBER 721 TOTAL		**PROPOSED**		0	0	0	0
722	FM-COLEY/MOORE - REMOTE ACCESS 23810 UNTAGGED HARDWARE AND SOFTWARE	(6100 \$)		0	0	0	0	0
722	FM-FM STAFF - GPS INSTALL ON PHONES 23810 UNTAGGED HARDWARE AND SOFTWARE	(6100 \$)		0	0	0	0	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
722	FM-FM STAFF - GPS INSTALL ON PHONES 23810 UNTAGGED HARDWARE AND SOFTWARE	(6104 \$)	0	0	0	0	0
722	FM-NEW LAPTOP - REMOTE ACCESS 23810 UNTAGGED HARDWARE AND SOFTWARE	(6100 \$0)	0	0	0	0	0
722	FM-JODY MOORE - MOBILEIRON 48050 CELLULAR/MOBILE DEVICE SERVICE	(6100 \$60)	0	0	0	0	0
REQUEST NUMBER 722 TOTAL		**PROPOSED**		0	0	0	0
723	SD-BCSD SMARTPHONES - MOBILEIRON (78) (2560 \$4680) 48050 CELLULAR/MOBILE DEVICE SERVICE		0	0	0	0	0
723	SD-PROFESSIONAL DEV UNIT - IA PRO/GUARDIAN 91302 COMPUTER SOFTWARE		0	0	0	0	0
REQUEST NUMBER 723 TOTAL		**PROPOSED**		0	0	0	0
724	SW-MICHELE WOOLBRIGHT - ADOBE INDESIGN (1725 \$) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0	0	0
724	SW-MICHELE WOOLBRIGHT - ADOBE INDESIGN (2046 \$) 70100 SOFTWARE SUBSCRIPTIONS		0	0	0	0	0
REQUEST NUMBER 724 TOTAL		**PROPOSED**		0	0	0	0
725	EM-EM OFFICE - WASP ASSETCLOUD INV TRACKING (2703) 91302 COMPUTER SOFTWARE		0	0	0	0	0
REQUEST NUMBER 725 TOTAL		**PROPOSED**		0	0	0	0
726	JC-JC OFFICE - WASP ASSETCLOUD INV TRACKING (2703) 91302 COMPUTER SOFTWARE		0	0	0	0	0
REQUEST NUMBER 726 TOTAL		**PROPOSED**		0	0	0	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
727	ALL-IBM I & MPOWER - IBM I USER SELF SVC PASSWORD 23810 UNTAGGED HARDWARE AND SOFTWARE		2,515	2,515	0		2,515
	REQUEST NUMBER 727 TOTAL		**PROPOSED**	2,515	0	2,515	2,515
731	FM-HVAC CONTROL SYS - MONITOR 91301 COMPUTER HARDWARE	(2705 \$200)	0	0	0		0
731	FM-HVAC CONTROL SYS - PC WORKSTATION 91301 COMPUTER HARDWARE	(2705 \$1000)	0	0	0		0
	REQUEST NUMBER 731 TOTAL		**PROPOSED**	0	0	0	0
732	PA-INVESTIGATORS - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	3	1,200	3,600	0		3,600
732	PA-PA OFFICE - STORING DIGITAL MEDIA 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 732 TOTAL		**PROPOSED**	3,600	0	3,600	3,600
733	SD-ANNX CONFERENCE RM - PC WORKSTATION (MINI) 91301 COMPUTER HARDWARE	1	1,100	1,100	0		1,100
733	SD-BAILEY/BASHAM - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	2	1,200	2,400	0		2,400
733	SD-BRENDA CANADAY - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	1	1,200	1,200	0		1,200
733	SD-DET ADMIN AREA - TV/MONITOR (LARGE) 91301 COMPUTER HARDWARE	1	1,000	1,000	0		1,000
	REQUEST NUMBER 733 TOTAL		**PROPOSED**	5,700	0	5,700	5,700
734	TR-TOM DARROUGH - TV/MONITOR (LARGE) 91301 COMPUTER HARDWARE	1	1,000	1,000	0		1,000

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 734 TOTAL		**PROPOSED**	1,000	0	1,000	1,000
735	IT-MANAGERS - ADDITIONAL MONITOR MID-SIZED/MOUNT 91301 COMPUTER HARDWARE	4	550	2,200	0	2,200	2,200
	REQUEST NUMBER 735 TOTAL		**PROPOSED**	2,200	0	2,200	2,200
736	IT-SYSTEM ADMINISTRATOR - LAPTOP 91301 COMPUTER HARDWARE		900	900	0	900	900
	REQUEST NUMBER 736 TOTAL		**PROPOSED**	900	0	900	900
802	IT-SW DEVELOPERS - ARCAD DROPS FOR IBM I 23810 UNTAGGED HARDWARE AND SOFTWARE	2	4,680	9,360	0	0	0
802	IT-SW DEVELOPERS - ARCAD DROPS FOR INFRASTRUCTURE 23810 UNTAGGED HARDWARE AND SOFTWARE	6	950	5,700	0	0	0
802	IT-SW DEVELOPERS - ARCAD TRAINING/INSTALLATION 37210 TRAINING/SCHOOLS	10	2,160	21,600	0	0	0
802	IT-SW DEVELOPERS - ARCAD TRAVEL & LIVING EXPENSES 37220 TRAVEL (AIRFARE, MILEAGE, ETC)	10	350	3,500	0	0	0
802	IT-SW DEVELOPERS - ARCAD ANNUAL MAINTENANCE 70050 SOFTWARE SERVICE CONTRACT		11,942	0	11,942	0	0
802	IT-SW DEVELOPERS - GITHUB SUBSCRIPTION (ANNUAL) 70100 SOFTWARE SUBSCRIPTIONS	10	250	0	2,500	0	0
802	IT-SW DEVELOPERS - ARCAD DEVOPS PACK, USER SEATS 92302 REPLC COMPUTER SOFTWARE	10	4,465	44,650	0	0	0
	REQUEST NUMBER 802 TOTAL			84,810	14,442	99,252	0
811	ANNEX-GC ANNEX BASEMENT DOOR - CARD READER(1171 \$) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0	0	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 811 TOTAL			0	0	0	0
812	SD-INTERVIEW ROOM - CABLING 23014 HDWR INSTALLATION SUPPLIES	(1171 \$1000)		0	0	0	0
812	SD-INTERVIEW ROOM - CAMERA (2) 23810 UNTAGGED HARDWARE AND SOFTWARE	(1171 \$1800)		0	0	0	0
812	SD-SD ANNEX N SIDE EXTERIOR - CAMERA 23810 UNTAGGED HARDWARE AND SOFTWARE	(1171 \$)	1	0	0	0	0
	REQUEST NUMBER 812 TOTAL			0	0	0	0
813	CH-COURTHOUSE - CABLING 23014 HDWR INSTALLATION SUPPLIES	(1171 \$5500)		0	0	0	0
813	CH-COURTHOUSE - CAMERAS & LIC (23) 23810 UNTAGGED HARDWARE AND SOFTWARE	(1171 \$21620)		0	0	0	0
813	CH-COURTHOUSE NETWORK SWITCHES 23810 UNTAGGED HARDWARE AND SOFTWARE	(1171 \$9800)		0	0	0	0
	REQUEST NUMBER 813 TOTAL			0	0	0	0
814	CH-COURTHOUSE ADDITIONS - CABLING 23014 HDWR INSTALLATION SUPPLIES	(1171 \$1800)		0	0	0	0
814	CH-COURTHOUSE ADDITIONS-DOOR POSITION SENSOR(1171) 23014 HDWR INSTALLATION SUPPLIES			0	0	0	0
814	CH-COURTHOUSE ADDITIONS -CAMERAS & LIC(1171 \$7920) 23810 UNTAGGED HARDWARE AND SOFTWARE			0	0	0	0
	REQUEST NUMBER 814 TOTAL			0	0	0	0
815	JB-JOHNSON BLDG - ALARM PANEL REPL/UPGRADE (1171) 23810 UNTAGGED HARDWARE AND SOFTWARE			0	0	0	0

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1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 815 TOTAL			0	0	0	0
816	GC-GOV CENTER - 360 DEGREE COURTYARD 23810 UNTAGGED HARDWARE AND SOFTWARE	(1171)		0	0	0	0
	REQUEST NUMBER 816 TOTAL			0	0	0	0
817	ALL-ALARM SYS - ALARM PANEL BATTERIES (81) (1171) 23014 HDWR INSTALLATION SUPPLIES			0	0	0	0
	REQUEST NUMBER 817 TOTAL			0	0	0	0
818	GC-CHAMBER PIN PAD - CARD READER W/PIN PAD (1171) 23810 UNTAGGED HARDWARE AND SOFTWARE			0	0	0	0
	REQUEST NUMBER 818 TOTAL			0	0	0	0
819	FS-TREVOR BULGIN - DIGITAL CAMERA/SD CARD (1171) 23810 UNTAGGED HARDWARE AND SOFTWARE			0	0	0	0
	REQUEST NUMBER 819 TOTAL			0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				425,889	28,842	454,731	355,479

1171 FACILITIES SECURITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		4,000	4,000	0		4,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		4,000	0	4,000	4,000
811	ANNEX-GC ANNEX BASEMENT DOOR - CARD READER 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
	REQUEST NUMBER 811 TOTAL	**PROPOSED**		0	0	0	0
812	SD-INTERVIEW ROOM - CABLING 23014 HDWR INSTALLATION SUPPLIES		1,000	1,000	0		1,000
812	SD-INTERVIEW ROOM - CAMERA (2) 23810 UNTAGGED HARDWARE AND SOFTWARE		1,800	1,800	0		1,800
812	SD-SD ANNEX N SIDE EXTERIOR - CAMERA (1) 23810 UNTAGGED HARDWARE AND SOFTWARE		0	0	0		0
	REQUEST NUMBER 812 TOTAL	**PROPOSED**		2,800	0	2,800	2,800
813	CH-COURTHOUSE - CABLING 23014 HDWR INSTALLATION SUPPLIES		5,500	5,500	0		0
813	CH-COURTHOUSE - CAMERAS & LIC (23) 23810 UNTAGGED HARDWARE AND SOFTWARE		21,620	21,620	0		0
813	CH-COURTHOUSE NETWORK SWITCHES 92301 REPLC COMPUTER HDWR		9,800	9,800	0		0
	REQUEST NUMBER 813 TOTAL			36,920	0	36,920	0
814	CH-COURTHOUSE ADDITIONS - CABLING 23014 HDWR INSTALLATION SUPPLIES		1,800	1,800	0		0
814	CH-COURTHOUSE ADDITIONS-DOOR POSITION SENSOR 23014 HDWR INSTALLATION SUPPLIES		20	20	0		0

1171 FACILITIES SECURITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
814	CH-COURTHOUSE ADDITIONS -CAMERAS & LIC 23810 UNTAGGED HARDWARE AND SOFTWARE		7,920	7,920	0		0
	REQUEST NUMBER 814 TOTAL			9,740	0	9,740	0
815	JB-JOHNSON BLDG - ALARM PANEL REPL/UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE		3,800	3,800	0		0
	REQUEST NUMBER 815 TOTAL			3,800	0	3,800	0
816	CABLING & CONDUIT 23014 HDWR INSTALLATION SUPPLIES		7,050	7,050	0		0
816	GC-GOV CENTER - 360 DEGREE COURTYARD 23810 UNTAGGED HARDWARE AND SOFTWARE		2,700	2,700	0		0
	REQUEST NUMBER 816 TOTAL			9,750	0	9,750	0
817	ALL-ALARM SYS - ALARM PANEL BATTERIES (81) 23014 HDWR INSTALLATION SUPPLIES		1,540	1,540	0		0
	REQUEST NUMBER 817 TOTAL			1,540	0	1,540	0
818	GC-CHAMBER PIN PAD - CARD READER W/PIN PAD 23810 UNTAGGED HARDWARE AND SOFTWARE		350	350	0		0
	REQUEST NUMBER 818 TOTAL			350	0	350	0
819	FS-TREVOR BULGIN - DIGITAL CAMERA/SD CARD 23810 UNTAGGED HARDWARE AND SOFTWARE		180	180	0		0
	REQUEST NUMBER 819 TOTAL			180	0	180	0

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1176 GIS - COUNTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				69,080	0	69,080	6,800

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1176 GIS - COUNTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
533	GIS-NATHAN MATTOX - LAPTOP 92301 REPLC COMPUTER HDWR		900	900	0		900
	REQUEST NUMBER 533 TOTAL		**PROPOSED**	900	0	900	900
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			900	0	900	900

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1190 NON-DEPARTMENTAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	FY20 BICENTENNIAL BUDGET REQUEST FROM COMMISSION 84010 RECEPTION/MEETINGS		50,000	50,000	0		50,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	50,000	0	50,000	50,000
2	USE TAX EDUCATION MEETINGS/MATERIALS (MVD FRM 1121) 84010 RECEPTION/MEETINGS		10,000	10,000	0		10,000
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	10,000	0	10,000	10,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			60,000	0	60,000	60,000

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	GETAC - INSTALLATION-MOVED FROM 2901 60250 EQUIPMENT INSTALLATION CHARGES	47	665	31,255	0		31,255
1	GETAC - CLOUD VIDEO SOLUTIONS-MOVED FROM 2901 70050 SOFTWARE SERVICE CONTRACT	1	44,233	0	44,233		44,233
1	GETAC-DEPLOYMENT PROJECT MANAGEMENT-MVD FROM 2902 71100 OUTSIDE SERVICES	1	11,036	11,036	0		11,036
1	GETAC - GVS BODY CAMERA BUNDLE-MOVED FROM 2901 91300 MACHINERY & EQUIPMENT	47	892	41,924	0		41,924
1	GETAC - IN VEHICLE GVS PACKAGE-MOVED FROM 2901 91300 MACHINERY & EQUIPMENT	47	4,748	223,156	0		223,156
REQUEST NUMBER 1 TOTAL		**PROPOSED**		<u>307,371</u>	<u>44,233</u>	<u>351,604</u>	<u>351,604</u>
10	SENIOR DEPUTY PROMOTION (4 FTES *5,637 = 22,548) 10100 SALARIES & WAGES		0	0	0		0
10	FICA (4 FTES @ 432) 10200 FICA		0	0	0		0
10	WORKMANS COMP (4 FTES @ 152) 10400 WORKERS COMP		0	0	0		0
10	CERF EMPLOYER PD CONTRIBUTION (4 FTES @113) 10510 CERF-EMPLOYER PD CONTRIBUTION		0	0	0		0
REQUEST NUMBER 10 TOTAL				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	CHANGE 3/4 TIME EMPLOYEES TO FT X2 10100 SALARIES & WAGES		16,276	0	16,276		16,276
20	CHANGE 3/4 TIME EMPLOYEES TO FT 10200 FICA	1	1,246	0	1,246		1,246
20	CHANGE 3/4 TIME EMPLOYEES TO FT 10325 DISABILITY INSURANCE	1	59	0	59		59
20	CHANGE 3/4 TIME EMPLOYEES TO FT 10400 WORKERS COMP	1	35	0	35		35
20	CHANGE 3/4 TIME EMPLOYEES TO FT 10510 CERF-EMPLOYER PD CONTRIBUTION	1	326	0	326		326

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 20 TOTAL		**PROPOSED**	0	17,942	17,942	17,942
30	DWI-TRAFFIC UNIT 3411 FEDERAL GRANT REIMBURSE		102,789	0	102,789		102,789
30	DEPUTY - AWARDED THROUGH TRAFFIC GRANT 10100 SALARIES & WAGES	1	46,259	0	46,259		46,259
30	SHIFT DIFFERENTIAL 10115 SHIFT DIFFERENTIAL	1	1,352	0	1,352		1,352
30	FICA 10200 FICA	1	3,512	0	3,512		3,512
30	HEALTH INSURANCE 10300 HEALTH INSURANCE		6,084	0	6,084		6,084
30	DISABILITY 10325 DISABILITY INSURANCE	1	165	0	165		165
30	DEPENDANT DENTAL 10331 CNTY PD DEPENDENT PREM-DENTAL	1	258	0	258		258
30	DEPENDENT HEALTH INSURANCE 10331 CNTY PD DEPENDENT PREM-DENTAL	1	4,499	0	4,499		4,499
30	LIFE INSURANCE 10350 LIFE INSURANCE	1	72	0	72		72
30	DENTAL INSURANCE 10375 DENTAL INSURANCE	1	420	0	420		420
30	WORKMANS COMP 10400 WORKERS COMP	1	1,231	0	1,231		1,231
30	401A MATCH 10500 401(A) MATCH PLAN	1	650	0	650		650
30	CERF EMPLOYER PD CONTRIBUTION 10510 CERF-EMPLOYER PD CONTRIBUTION		918	0	918		918
30	ANTI VIRUS \$55, NETWORK SEAT \$40 23050 OTHER SUPPLIES	1	95	95	0		95
30	UNIFORM/VEST 23300 UNIFORMS	1	1,000	0	1,000		1,000
30	CELLULAR DEVICE 23850 MINOR EQUIP & TOOLS (<\$1000)	1	100	100	0		100

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
30	MINOR EQUIPMENT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	500	500	0		500
30	VEHICLE SPECIFIC EQUIPMENT 23860 VEHICLE EQUIPMENT <\$1000	1	6,034	6,034	0		6,034
30	CELLULAR DEVICE SERVICE 48050 CELLULAR/MOBILE DEVICE SERVICE	1	480	0	480		480
30	MOBILEIRON 48050 CELLULAR/MOBILE DEVICE SERVICE	1	60	0	60		60
30	VEHICLE TITLE FEES 59025 VEHICLE TITLE/LICENSE/PLATES	1	12	12	0		12
30	DECALS 60250 EQUIPMENT INSTALLATION CHARGES	1	750	750	0		750
30	VEHICLE EQUIPMENT INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	1	2,250	2,250	0		2,250
30	OFFICE 365 70100 SOFTWARE SUBSCRIPTIONS	1	205	205	0		205
30	E TICKET HARDWARE 91300 MACHINERY & EQUIPMENT	1	1,000	1,000	0		1,000
30	HANDGUN 91300 MACHINERY & EQUIPMENT	1	400	400	0		400
30	HANDHELD FINGERPRINT SCANNER 91300 MACHINERY & EQUIPMENT	1	1,700	1,700	0		1,700
30	MOBILE RADIO 91300 MACHINERY & EQUIPMENT	1	3,596	3,596	0		3,596
30	PORTABLE RADIO 91300 MACHINERY & EQUIPMENT	1	2,722	2,722	0		2,722
30	RADAR UNIT 91300 MACHINERY & EQUIPMENT	1	2,400	2,400	0		2,400
30	TASER 91300 MACHINERY & EQUIPMENT	1	980	980	0		980
30	MOBILE DATA TERMINAL 91301 COMPUTER HARDWARE	1	4,640	4,640	0		4,640
30	VEHICLE 91400 AUTO/TRUCKS	1	35,704	35,704	0		35,704

REQUEST NUMBER 30 TOTAL

PROPOSED

63,088

35,829-

27,259

27,259

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	ANNUAL POST TRAINING 71101 PROFESSIONAL SERVICES	1	11,745	0	11,745		0
	REQUEST NUMBER 40 TOTAL			0	11,745	11,745	0
50	DOCUMENT SCANNER 92300 REPLCMENT MACH & EQUIP	1	2,700	2,700	0		0
	REQUEST NUMBER 50 TOTAL			2,700	0	2,700	0
60	IN BUILDING SIGNAL BOOSTER 92300 REPLCMENT MACH & EQUIP	1	8,518	8,518	0		8,518
	REQUEST NUMBER 60 TOTAL		**PROPOSED**	8,518	0	8,518	8,518
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			381,677	38,091	419,768	405,323

1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	GETAC - INSTALLATION-MOVED FROM 2902 60250 EQUIPMENT INSTALLATION CHARGES	6	665	3,990	0		3,990
1	GETAC - CLOUD VIDEO SOLUTIONS-MOVED FROM 2902 70050 SOFTWARE SERVICE CONTRACT	1	5,467	0	5,467		5,467
1	GETAC-DEPLOYMENT PROJECT MANAGEMENT-MVED FROM 2902 71100 OUTSIDE SERVICES	1	1,364	1,364	0		1,364
1	GETAC - BODY WORN CAMERA BUNDLE-MOVED FROM 2902 91300 MACHINERY & EQUIPMENT	6	1,481	8,886	0		8,886
1	GETAC - IN VEHICLE GVS PACKAGE-MOVED FROM 2902 92300 REPLCMENT MACH & EQUIP	6	4,526	27,156	0		27,156
REQUEST NUMBER 1 TOTAL		**PROPOSED**		41,396	5,467	46,863	46,863
10	PORTABLE RADIO 92300 REPLCMENT MACH & EQUIP	5	3,340	16,700	0		16,700
REQUEST NUMBER 10 TOTAL		**PROPOSED**		16,700	0	16,700	16,700
20	MOBILE RADIO 92300 REPLCMENT MACH & EQUIP	1	3,359	3,359	0		3,359
REQUEST NUMBER 20 TOTAL		**PROPOSED**		3,359	0	3,359	3,359
30	TASERS 92300 REPLCMENT MACH & EQUIP	4	1,065	4,260	0		4,260
REQUEST NUMBER 30 TOTAL		**PROPOSED**		4,260	0	4,260	4,260
40	COPY MACHINE 92300 REPLCMENT MACH & EQUIP	1	10,000	10,000	0		10,000
REQUEST NUMBER 40 TOTAL		**PROPOSED**		10,000	0	10,000	10,000

1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
50	DOCUMENT SCANNER 92300 REPLCMENT MACH & EQUIP	1	2,700	2,700	0	0	0
	REQUEST NUMBER 50 TOTAL			2,700	0	2,700	0
60	PAINTING OF THE JAIL INTERIOR 60100 BLDG REPAIRS/MAINTENANCE		20,000	0	20,000		20,000
	REQUEST NUMBER 60 TOTAL		**PROPOSED**	0	20,000	20,000	20,000
70	RESTRAINT SAFETY CHAIR 91300 MACHINERY & EQUIPMENT	1	1,975	1,975	0	0	1,975
	REQUEST NUMBER 70 TOTAL		**PROPOSED**	1,975	0	1,975	1,975
80	STANDING WORKSTATION 23855 FURNITURE/FIXTURE <\$1000	2	400	800	0	0	800
	REQUEST NUMBER 80 TOTAL		**PROPOSED**	800	0	800	800
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			81,190	25,467	106,657	103,957

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1263 IV-D

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
721	ADOB E ACROBAT PRO - S. GUNN 70100 SOFTWARE SUBSCRIPTIONS	1	168	0	168		168
	REQUEST NUMBER 721 TOTAL		**PROPOSED**	0	168	168	168
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	168	168	168

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1420 COMMUNITY AND SOCIAL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	2	100	200	0		200
REQUEST NUMBER	1 TOTAL		**PROPOSED**	200	0	200	200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				200	0	200	200

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1710 PLANNING & ZONING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REMOVE MAJOR OVERHAUL 60050 EQUIP SERVICE CONTRACT	1	300 -	300 -	0		300 -
10	1/4 COPIER TRADE IN 92300 REPLCMENT MACH & EQUIP		25 -	25 -	0		25 -
10	1/4 COPIER-REPLACE ASSET TAG #18502 PURCHASE 2013 92300 REPLCMENT MACH & EQUIP	1	4,100	4,100	0		4,100
REQUEST NUMBER 10 TOTAL		**PROPOSED**		3,775	0	3,775	3,775
20	ZONING VIOLATION ABATEMENT EXPENSES 71100 OUTSIDE SERVICES		35,000	35,000	0		35,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		35,000	0	35,000	35,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				38,775	0	38,775	38,775

1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REMOVE MAJOR OVERHAUL-NOT NEEDED IF REPLACE 60050 EQUIP SERVICE CONTRACT	1	300 -	300 -	0		300 -
10	1/4 COPIER TRADE IN 92300 REPLCMENT MACH & EQUIP		25 -	25 -	0		25 -
10	1/4 COPIER-REPLACE ASSET TAG #18502 PURCHASE 2013 92300 REPLCMENT MACH & EQUIP	1	4,100	4,100	0		4,100
REQUEST NUMBER 10 TOTAL		**PROPOSED**		3,775	0	3,775	3,775
20	DIGITIZATION OF PAST BUILDING PERMIT RECORDS 71100 OUTSIDE SERVICES		30,000	30,000	0		15,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		30,000	0	30,000	15,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				33,775	0	33,775	18,775

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1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	2	100	200	0		200
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	200	0	200	200
10	REMOVE MAJOR OVERHAUL 60050 EQUIP SERVICE CONTRACT	1	150 -	150 -	0		150 -
10	1/8 COPIER TRADE IN 92300 REPLCMENT MACH & EQUIP		12 -	12 -	0		12 -
10	1/8 COPIER-REPLACE ASSET TAG #18502 PURCHASE 2013 92300 REPLCMENT MACH & EQUIP	1	2,050	2,050	0		2,050
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	1,888	0	1,888	1,888
20	ALARM SYSTEM CELLULAR ACTIVATION 48050 CELLULAR/MOBILE DEVICE SERVICE	1	61	61	0		61
20	ALARM SYSTEM MONTHLY CELLULAR PLAN 48050 CELLULAR/MOBILE DEVICE SERVICE	12	10	0	120		120
20	ALARM SYSTEM QUOTE INCREASE DATED 10/4/2019 48050 CELLULAR/MOBILE DEVICE SERVICE		6	0	6		6
20	ALARM SYSTEM HYDROMET CLOUD ANNUAL FEE PER STATION 70100 SOFTWARE SUBSCRIPTIONS		365	0	365		365
20	ALARM SYSTEM HYDROMET CLOUD CLIENT SETUP 70100 SOFTWARE SUBSCRIPTIONS	1	500	500	0		500
20	ALARM SYSTEM HYDROMET CLOUD STATION SETUP 70100 SOFTWARE SUBSCRIPTIONS	2	125	250	0		250
20	ALARM SYSTEM QUOTE INCREASE DATED 10/4/2019 70100 SOFTWARE SUBSCRIPTIONS		34	34	0		34
20	ALARM SYSTEM FOR 2 GAUGING STATIONS 91300 MACHINERY & EQUIPMENT	2	952	1,904	0		1,904
20	ALARM SYSTEM QUOTE INCREASE DATED 10/4/2019 91300 MACHINERY & EQUIPMENT		308	308	0		308
	REQUEST NUMBER 20 TOTAL		**PROPOSED**	3,057	491	3,548	3,548

1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
50	GRAPHICS CARD & RAM 23014 HDWR INSTALLATION SUPPLIES		65	65	0		65
50	DESKTOP COMPUTER REPLACE TAG#19675 91301 COMPUTER HARDWARE		500	500	0		500
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		565	0	565	565
724	ADOBIE INDESIGN - M. WOOLBRIGHT 70100 SOFTWARE SUBSCRIPTIONS		181	0	181		181
	REQUEST NUMBER 724 TOTAL	**PROPOSED**		0	181	181	181
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,710	672	6,382	6,382

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2010 ASSESSMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	HURRICANE GLASS INSTALLED 92200 REPLACEMENT BLDGS & IMPRV		30,000	30,000	0		0
	REQUEST NUMBER 1 TOTAL			30,000	0	30,000	0
2	STAND UP DESK 92100 REPLCMENT FURN & FIXTURES	1	4,000	4,000	0		0
	REQUEST NUMBER 2 TOTAL			4,000	0	4,000	0
3	CAR ALLOWANCE 10850 VEHICLE ALLOWANCE	1	6,000	0	6,000		0
	REQUEST NUMBER 3 TOTAL			0	6,000	6,000	0
521	IT-POWER 9 -3 LPARS 92301 REPLC COMPUTER HDWR		53,834	53,834	0		53,834
	REQUEST NUMBER 521 TOTAL	**PROPOSED**		53,834	0	53,834	53,834
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			87,834	6,000	93,834	53,834

2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	8	200	1,600	0		1,600
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	1,600	0	1,600	1,600
10	SELL AMOUNT FOR MOTORGRADER 3835 SALE OF CAPITAL FIXED ASSET	1	70,000	70,000	0		70,000
10	MOTORGRADER - FA# 19664 92300 REPLCMENT MACH & EQUIP	1	281,500	281,500	0		281,500
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	211,500	0	211,500	211,500
21	SELL AMOUNT FOR TRACTOR MOWER 3835 SALE OF CAPITAL FIXED ASSET	1	35,000	35,000	0		35,000
21	TRACTOR WITH BOOM MOWER - FA#'S 18625,18623 92300 REPLCMENT MACH & EQUIP	1	149,000	149,000	0		149,000
	REQUEST NUMBER 21 TOTAL		**PROPOSED**	114,000	0	114,000	114,000
31	SELL AMOUNT FOR WOOD CHIPPER 3835 SALE OF CAPITAL FIXED ASSET	1	20,000	20,000	0		20,000
31	WOOD CHIPPER - FA# 15566 92300 REPLCMENT MACH & EQUIP	1	77,200	77,200	0		77,200
	REQUEST NUMBER 31 TOTAL		**PROPOSED**	57,200	0	57,200	57,200
41	SELL AMOUNT FOR ROAD TRACTOR 3835 SALE OF CAPITAL FIXED ASSET	1	12,500	12,500	0		12,500
41	ROAD TRACTOR - FA#10398 92400 REPLCMENT AUTO/TRUCKS	1	115,200	115,200	0		115,200
	REQUEST NUMBER 41 TOTAL		**PROPOSED**	102,700	0	102,700	102,700

2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
51	LOW BOY TRAILER 91300 MACHINERY & EQUIPMENT	1	57,250	57,250	0		57,250
	REQUEST NUMBER 51 TOTAL		**PROPOSED**	57,250	0	57,250	57,250
61	ASPHALT PAVER 91300 MACHINERY & EQUIPMENT	1	127,000	127,000	0		127,000
	REQUEST NUMBER 61 TOTAL		**PROPOSED**	127,000	0	127,000	127,000
71	SELL AMOUNT FOR MINI EXCAVATOR 3835 SALE OF CAPITAL FIXED ASSET	1	55,000	55,000	0		55,000
71	MINI EXCAVATOR - FA# 18224 92300 REPLCMENT MACH & EQUIP	1	115,000	115,000	0		115,000
	REQUEST NUMBER 71 TOTAL		**PROPOSED**	60,000	0	60,000	60,000
81	SELL AMOUNT FOR MINI EXCAVATOR 3835 SALE OF CAPITAL FIXED ASSET	1	35,000	35,000	0		35,000
81	MINI EXCAVATOR - FA# 17577 92300 REPLCMENT MACH & EQUIP	1	77,000	77,000	0		77,000
	REQUEST NUMBER 81 TOTAL		**PROPOSED**	42,000	0	42,000	42,000
91	SELL AMOUNT FOR PLOWS 3835 SALE OF CAPITAL FIXED ASSET	2	250	500	0		500
91	10' SNOW PLOWS - FA#'S 92300 REPLCMENT MACH & EQUIP	2	8,250	16,500	0		16,500
	REQUEST NUMBER 91 TOTAL		**PROPOSED**	16,000	0	16,000	16,000

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2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	SELL AMOUNT FOR COPIER 3835 SALE OF CAPITAL FIXED ASSET	1	250	250	0		250
100	COPIER - FA#18031 92000 REPLCMENT OFFICE EQUIP	1	7,900	7,900	0		7,900
	REQUEST NUMBER 100 TOTAL		**PROPOSED**	7,650	0	7,650	7,650
111	SELL AMOUNT FOR PICKUP 3835 SALE OF CAPITAL FIXED ASSET	1	7,500	7,500	0		7,500
111	1/2 T PICKUP TRUCK - FA# 18400 92400 REPLCMENT AUTO/TRUCKS	1	33,500	33,500	0		33,500
	REQUEST NUMBER 111 TOTAL		**PROPOSED**	26,000	0	26,000	26,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			822,900	0	822,900	822,900

2020 BUDGET SUPPLEMENTAL LISTS

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2041 INFRASTRUCTURE PRESERVAT/REHAB

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	FULLY FUND PROGRAMED ASPHALT OVERLAYS 71100 OUTSIDE SERVICES		100,000	100,000	0		100,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		100,000	0	100,000	100,000
11	FULLY FUND PROGRAMED SURFACE SEALS 71202 CONTRACTOR COSTS		50,000	50,000	0		50,000
	REQUEST NUMBER 11 TOTAL	**PROPOSED**		50,000	0	50,000	50,000
12	FULLY FUND PROGRAMED PRESERVATION CHIP SEALS 71202 CONTRACTOR COSTS		50,000	50,000	0		50,000
	REQUEST NUMBER 12 TOTAL	**PROPOSED**		50,000	0	50,000	50,000
20	ADDITIONAL FUNDS FOR LARGE CULVERT REHAB/REPLACE 71202 CONTRACTOR COSTS		300,000	300,000	0		300,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		300,000	0	300,000	300,000
30	FULLY FUND 2 FINAL DESIGN & 2 PRELIM DESIGN BRIDGE 71102 ENGINEERING SERVICES		65,000	65,000	0		65,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		65,000	0	65,000	65,000
40	FULLY FUND BOONE INDUSTRIAL CONCRETE REHAB PROJECT 71202 CONTRACTOR COSTS		95,000	95,000	0		95,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		95,000	0	95,000	95,000
50	CONTRIBUTION TO MODOT I-70 BRIDGE REPLACEMENT 84200 OTHER CONTRACTS		2,000,000	2,000,000	0		2,000,000

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2041 INFRASTRUCTURE PRESERVAT/REHAB

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER	50 TOTAL		**PROPOSED**	2,000,000	0	2,000,000	2,000,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				2,660,000	0	2,660,000	2,660,000

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2045 RM-DESIGN & CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	7	200	0	1,400		1,400
	REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	1,400	1,400
10	REMOVE MAJOR OVERHAUL 60050 EQUIP SERVICE CONTRACT	1	300 -	300 -	0		300 -
10	1/4 COPIER TRADE IN 92300 REPLCMENT MACH & EQUIP		25 -	25 -	0		25 -
10	1/4 COPIER-REPLACE ASSET TAG #18502 PURCHASE 2013 92300 REPLCMENT MACH & EQUIP	1	4,100	4,100	0		4,100
	REQUEST NUMBER 10 TOTAL		**PROPOSED**		3,775	0	3,775
20	GRAPHICS CARD & RAM 23014 HDWR INSTALLATION SUPPLIES	4	125	500	0		500
20	DESKTOP COMPUTER 92301 REPLC COMPUTER HDWR	4	1,000	4,000	0		4,000
	REQUEST NUMBER 20 TOTAL		**PROPOSED**		4,500	0	4,500
30	HARTSBURG BOTTOM BRIDGE 3411 FEDERAL GRANT REIMBURSE		75,000	75,000	0		75,000
30	HARTSBURG BOTTOM BRIDGE - UTILITY RELOCATION 71100 OUTSIDE SERVICES		55,000	55,000	0		55,000
30	HARTSBURG BOTTOM BRIDGE - ROW ACQUISITION 71118 EASEMENT ACQUISITION COSTS		20,000	20,000	0		20,000
	REQUEST NUMBER 30 TOTAL		**PROPOSED**		0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				8,275	1,400	9,675
							9,675

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2046 RM - STORMWATER ADMINISTRATION

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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2020 BUDGET SUPPLEMENTAL LISTS

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2046 RM - STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	2	100	200	0		200
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	200	0	200	200
10	REMOVE MAJOR OVERHAUL 60050 EQUIP SERVICE CONTRACT	1	150 -	150 -	0		150 -
10	1/8 COPIER TRADE IN 92300 REPLCMENT MACH & EQUIP		12 -	12 -	0		12 -
10	1/8 COPIER-REPLACE ASSET TAG #18502 PURCHASE 2013 92300 REPLCMENT MACH & EQUIP	1	2,050	2,050	0		2,050
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	1,888	0	1,888	1,888
20	ALARM SYSTEM CELLULAR ACTIVATION 48050 CELLULAR/MOBILE DEVICE SERVICE	1	61	61	0		61
20	ALARM SYSTEM MONTHLY CELLULAR PLAN 48050 CELLULAR/MOBILE DEVICE SERVICE	12	10	0	120		120
20	ALARM SYSTEM QUOTE INCREASE DATED 10/4/2019 48050 CELLULAR/MOBILE DEVICE SERVICE		6	0	6		6
20	ALARM SYSTEM HYDROMET CLOUD ANNUAL FEE PER STATION 70100 SOFTWARE SUBSCRIPTIONS		365	0	365		365
20	ALARM SYSTEM HYDROMET CLOUD CLIENT SETUP 70100 SOFTWARE SUBSCRIPTIONS	1	500	500	0		500
20	ALARM SYSTEM HYDROMET CLOUD STATION SETUP 70100 SOFTWARE SUBSCRIPTIONS	2	125	250	0		250
20	ALARM SYSTEM QUOTE INCREASE DATED 10/4/2019 70100 SOFTWARE SUBSCRIPTIONS		34	34	0		34
20	ALARM SYSTEM FOR 2 GAUGING STATIONS 91300 MACHINERY & EQUIPMENT	2	952	1,904	0		1,904
20	ALARM SYSTEM QUOTE INCREASE DATED 10/4/2019 91300 MACHINERY & EQUIPMENT		308	308	0		308
	REQUEST NUMBER 20 TOTAL		**PROPOSED**	3,057	491	3,548	3,548

2020 BUDGET SUPPLEMENTAL LISTS

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2046 RM - STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
50	GRAPHICS CARD & RAM 23014 HDWR INSTALLATION SUPPLIES		65	65	0		65
50	DESKTOP COMPUTER REPLACE TAG#19675 91301 COMPUTER HARDWARE		500	500	0		500
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		565	0	565	565
724	ADOBIE INDESIGN - M. WOOLBRIGHT 70100 SOFTWARE SUBSCRIPTIONS		181	0	181		181
	REQUEST NUMBER 724 TOTAL	**PROPOSED**		0	181	181	181
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,710	672	6,382	6,382

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2160 COMMUNITY CHILDREN'S SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	2	100	200	0		200
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	200	0	200	200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			200	0	200	200

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2550 SHERIFF REVOLVING FND ACTIVITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SD-CCW PERMIT CARDS PRINTER 92301 REPLC COMPUTER HDWR	1	5,880	5,880	0		5,880
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	5,880	0	5,880	5,880
560	SD - DOCUMENT SCANNER - (1170 2/3 \$3,600) 92301 REPLC COMPUTER HDWR	1	0	0	0		0
560	SD - DOCUMENT SCANNER - (2550 1/3) 92301 REPLC COMPUTER HDWR	1	1,800	1,800	0		1,800
	REQUEST NUMBER 560 TOTAL		**PROPOSED**	1,800	0	1,800	1,800
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			7,680	0	7,680	7,680

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2570 SHERIFF K9 OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	NEW K9 91300 MACHINERY & EQUIPMENT	1	9,000	9,000	0		9,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	9,000	0	9,000	9,000
2	K9 BITE SUIT 92300 REPLCMENT MACH & EQUIP	1	1,500	1,500	0		1,500
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	1,500	0	1,500	1,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			10,500	0	10,500	10,500

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2702 EMERGENCY MGMT OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	MISC STORAGE/TOOL BOXES FOR TRAILERS 23860 VEHICLE EQUIPMENT <\$1000		1,500	1,500	0		1,500
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	1,500	0	1,500	1,500
2	OUTDOOR WARNING SIREN REMOVAL 60250 EQUIPMENT INSTALLATION CHARGES	2	1,500	0	3,000		3,000
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	0	3,000	3,000	3,000
3	OUTDOOR WARNING SIREN REPLACEMENT 92300 REPLCMENT MACH & EQUIP	2	35,000	0	70,000		70,000
	REQUEST NUMBER 3 TOTAL		**PROPOSED**	0	70,000	70,000	70,000
4	NEW OUTDOOR WARNING SIRENS 91300 MACHINERY & EQUIPMENT	2	40,000	0	80,000		80,000
	REQUEST NUMBER 4 TOTAL		**PROPOSED**	0	80,000	80,000	80,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,500	153,000	154,500	154,500

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
2	ECC-WINDOWS 7 TO WINDOWS 10 UPGRADE (17) 23810 UNTAGGED HARDWARE AND SOFTWARE		3,400	3,400	0		3,400
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		3,400	0	3,400	3,400
100	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		10,000	10,000	0		10,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
101	MANAGEENGINE NETWORK SWITCH CONF MANAGER 91302 COMPUTER SOFTWARE		4,500	4,500	0		4,500
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		4,500	0	4,500	4,500
201	NETWORK ACCESS CONTROL DEV (FORESCOUT 5140) 91301 COMPUTER HARDWARE		38,000	38,000	0		38,000
	REQUEST NUMBER 201 TOTAL	**PROPOSED**		38,000	0	38,000	38,000
202	ALBERT NETWORK SECURITY MONITORING (DHS/CIS) 70100 SOFTWARE SUBSCRIPTIONS		6,900	0	6,900		6,900
202	ALBERT NETWORK SECURITY MONITORING SERVER 91301 COMPUTER HARDWARE		4,000	4,000	0		4,000
	REQUEST NUMBER 202 TOTAL	**PROPOSED**		4,000	6,900	10,900	10,900
203	POLICYPAK NETWORK USER/APPLICATION SECURITY 91302 COMPUTER SOFTWARE		7,500	0	7,500		7,500
	REQUEST NUMBER 203 TOTAL	**PROPOSED**		0	7,500	7,500	7,500

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
522	JC-911 CALL TAKERS - CALL RECORDER 92301 REPLC COMPUTER HDWR		550,000	550,000	0		550,000
	REQUEST NUMBER 522 TOTAL		**PROPOSED**	550,000	0	550,000	550,000
725	EM-EM OFFICE - WASP ASSETCLOUD INV TRACKING (10) 70050 SOFTWARE SERVICE CONTRACT		5,050	5,050	0		5,050
725	BARCODE PRINTER - WASP ASSETCLOUD INV TRACKING 91301 COMPUTER HARDWARE	1	650	650	0		650
	REQUEST NUMBER 725 TOTAL		**PROPOSED**	5,700	0	5,700	5,700
726	JC-JC OFFICE - WASP ASSETCLOUD INV TRACKING (10) 70050 SOFTWARE SERVICE CONTRACT		4,500	4,500	0		4,500
	REQUEST NUMBER 726 TOTAL		**PROPOSED**	4,500	0	4,500	4,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			620,100	14,400	634,500	634,500

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2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	BACKUP CENTER FIBER LOOP 91200 BUILDINGS & IMPROVEMENTS	1	20,000	20,000	0		20,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	20,000	0	20,000	20,000
20	ANTENNA & FEEDLINE PRECISION TESTER 91300 MACHINERY & EQUIPMENT	1	13,000	13,000	0		13,000
	REQUEST NUMBER 20 TOTAL		**PROPOSED**	13,000	0	13,000	13,000
30	LOCUTION BACK RM HDW/SFW FOR SOUTHERN BOONE CO FPD 91300 MACHINERY & EQUIPMENT	1	25,500	25,500	0		25,500
	REQUEST NUMBER 30 TOTAL		**PROPOSED**	25,500	0	25,500	25,500
40	TRANSMITTERS FOR MIGRATION TO CURRENT MODEL 91300 MACHINERY & EQUIPMENT	40	7,500	300,000	0		300,000
	REQUEST NUMBER 40 TOTAL		**PROPOSED**	300,000	0	300,000	300,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			358,500	0	358,500	358,500

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2705 FAC MAINT/HSKING/GROUNDS-ECC

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
203	SPEED "HUMP" FOR DRIVE TO ECC AND SHERIFF 60400 GROUNDS MAINTENANCE	1	10,800	10,800	0		10,800
	REQUEST NUMBER 203 TOTAL		**PROPOSED**	10,800	0	10,800	10,800
731	IT - MONITOR FOR HVAC CONTROL SYSTEMS 91301 COMPUTER HARDWARE		200	200	0		200
731	IT - WORKSTATION FOR HVAC CONTROL SYSTEMS 91301 COMPUTER HARDWARE	1	1,000	1,000	0		1,000
	REQUEST NUMBER 731 TOTAL		**PROPOSED**	1,200	0	1,200	1,200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			12,000	0	12,000	12,000

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2800 STORAGE & PRESERVATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
543	RC-PRINTER COLOR	1	1,200	1,200	0		1,200
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 543 TOTAL		**PROPOSED**		1,200	0	1,200	1,200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,200	0	1,200	1,200

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	SENIOR DEPUTY PROMOTION (2 FTES @ 5,637) 10100 SALARIES & WAGES		0	0	0	0	0
1	FICA (2 FTES @ 432) 10200 FICA		0	0	0	0	0
1	WORKMANS COMP (2 FTES @ 152) 10400 WORKERS COMP		0	0	0	0	0
1	CERF EMPLOYER PD CONTRIBUTION (2 FTES @ 113) 10510 CERF-EMPLOYER PD CONTRIBUTION		0	0	0	0	0
REQUEST NUMBER 1 TOTAL				0	0	0	0
2	GETAC - INSTALLATION - MOVED TO 1251 60250 EQUIPMENT INSTALLATION CHARGES		0	0	0	0	0
2	GETAC - CLOUD VIDEO SOLUTIONS-MOVED TO 1251 70050 SOFTWARE SERVICE CONTRACT		0	0	0	0	0
2	GETAC -DEPLOYMENT PROJECT MANAGEMENT-MOVED TO 1251 71100 OUTSIDE SERVICES		0	0	0	0	0
2	GETAC - GVS BODY CAMERA BUNDLE-MOVED TO 1251 91300 MACHINERY & EQUIPMENT		0	0	0	0	0
2	GETAC - IN VEHICLE GVS PACKAGE-MOVED TO 1251 92300 REPLCMENT MACH & EQUIP		0	0	0	0	0
REQUEST NUMBER 2 TOTAL				0	0	0	0
3	L3 SERVER REPLACEMENT-MOVED TO 1170 92300 REPLCMENT MACH & EQUIP		0	0	0	0	0
REQUEST NUMBER 3 TOTAL				0	0	0	0
4	DEPUTY POSITION 10100 SALARIES & WAGES	8	45,906	0	367,248	0	0
4	SHIFT DIFFERENTIAL 10115 SHIFT DIFFERENTIAL	8	1,352	0	10,816	0	0

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
4	FICA	8	3,512	0	28,096		0
	10200 FICA						
4	HEALTH INSURANCE	8	6,084	0	48,672		0
	10300 HEALTH INSURANCE						
4	DISABILITY	8	165	0	1,320		0
	10325 DISABILITY INSURANCE						
4	DEPENDENT DENTAL FULL FAMILY	8	258	0	2,064		0
	10331 CNTY PD DEPENDENT PREM-DENTAL						
4	DEPENDENT HEALTH FULL FAMILY	8	4,499	0	35,992		0
	10331 CNTY PD DEPENDENT PREM-DENTAL						
4	LIFE INSURANCE	8	72	0	576		0
	10350 LIFE INSURANCE						
4	DENTAL INSURANCE	8	420	0	3,360		0
	10375 DENTAL INSURANCE						
4	WORKMANS COMP	8	1,231	0	9,848		0
	10400 WORKERS COMP						
4	401A MATCH	8	650	0	5,200		0
	10500 401(A) MATCH PLAN						
4	CERF EMPLOYER PD CONTRIBUTION	8	918	0	7,344		0
	10510 CERF-EMPLOYER PD CONTRIBUTION						
4	ANTI VIRUS \$55, NETWORK SEAT \$40	8	95	760	0		0
	23050 OTHER SUPPLIES						
4	UNIFORM/VEST	8	1,000	8,000	0		0
	23300 UNIFORMS						
4	CELLULAR DEVICE	8	100	800	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
4	MINOR EQUIPMENT	8	500	4,000	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
4	VEHICLE SPECIFIC EQUIPMENT	8	6,034	48,272	0		0
	23860 VEHICLE EQUIPMENT <\$1000						
4	CELLULAR DEVICE SERVICE	8	480	0	3,840		0
	48050 CELLULAR/MOBILE DEVICE SERVICE						
4	MOBILEIRON	8	60	0	480		0
	48050 CELLULAR/MOBILE DEVICE SERVICE						
4	VEHICLE TITLE FEES	8	12	96	0		0
	59025 VEHICLE TITLE/LICENSE/PLATES						

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
4	DECALS	8	750	6,000	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
4	VEHICLE EQUIPMENT INSTALLATION	8	2,250	18,000	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
4	OFFICE 365	8	205	1,640	0		0
	70100 SOFTWARE SUBSCRIPTIONS						
4	GLOCK HANDGUN	8	400	3,200	0		0
	91300 MACHINERY & EQUIPMENT						
4	HANDHELD FINGERPRINT SCANNER	8	1,700	13,600	0		0
	91300 MACHINERY & EQUIPMENT						
4	MOBILE RADIO	8	3,596	28,768	0		0
	91300 MACHINERY & EQUIPMENT						
4	PORTABLE RADIO	8	2,722	21,776	0		0
	91300 MACHINERY & EQUIPMENT						
4	TASER	8	980	7,840	0		0
	91300 MACHINERY & EQUIPMENT						
4	E TICKET HARDWARE	8	1,000	8,000	0		0
	91301 COMPUTER HARDWARE						
4	MOBILE DATA TERMINAL	8	4,640	37,120	0		0
	91301 COMPUTER HARDWARE						
4	PC AND MONITOR	8	1,070	8,560	0		0
	91301 COMPUTER HARDWARE						
4	VEHICLE	8	35,704	285,632	0		0
	92400 REPLCMENT AUTO/TRUCKS						
REQUEST NUMBER 4 TOTAL				502,064	524,856	1,026,920	0
<hr/>							
5	SALE OF VEHICLES	10	3,775	37,750	0		37,750
	3835 SALE OF CAPITAL FIXED ASSET						
5	VEHICLE SPECIFIC EQUIPMENT	10	6,034	60,340	0		60,340
	23860 VEHICLE EQUIPMENT <\$1000						
5	DECALS	10	750	7,500	0		7,500
	60250 EQUIPMENT INSTALLATION CHARGES						
5	EQUIPMENT INSTALLATION	9	2,250	20,250	0		20,250
	60250 EQUIPMENT INSTALLATION CHARGES						

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	EQUIPMENT INSTALLATION - K9 60250 EQUIPMENT INSTALLATION CHARGES	1	2,400	2,400	0		2,400
5	DUAL PURPOSE K9 AND PRISONER TRANSPORT SYSTEM 91300 MACHINERY & EQUIPMENT	1	2,516	2,516	0		2,516
5	HOT N POP - K9 VEHICLE 91300 MACHINERY & EQUIPMENT	1	2,146	2,146	0		2,146
5	POLICE INTERCEPTOR 92400 REPLCMENT AUTO/TRUCKS	9	35,703	321,327	0		321,327
5	POLICE INTERCEPTOR - K9 BUILD 92400 REPLCMENT AUTO/TRUCKS	1	36,272	36,272	0		36,272
REQUEST NUMBER 5 TOTAL		**PROPOSED**		415,001	0	415,001	415,001
6	SALE OF VEHICLE 3835 SALE OF CAPITAL FIXED ASSET	2	1,000	2,000	0		2,000
6	VEHICLE SPECIFIC EQUIPMENT 23860 VEHICLE EQUIPMENT <\$1000	2	878	1,756	0		1,756
6	EQUIPMENT INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	2	1,200	2,400	0		2,400
6	INVESTIGATIONS VEHICLE 92400 REPLCMENT AUTO/TRUCKS	2	17,933	35,866	0		35,866
REQUEST NUMBER 6 TOTAL		**PROPOSED**		38,022	0	38,022	38,022
7	SALE OF VEHICLE 3835 SALE OF CAPITAL FIXED ASSET	1	5,000	5,000	0		5,000
7	VEHICLE SPECIFIC EQUIPMENT 23860 VEHICLE EQUIPMENT <\$1000	1	1,458	1,458	0		1,458
7	EQUIPMENT INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	1	1,200	1,200	0		1,200
7	ADMIN VEHICLE 91400 AUTO/TRUCKS	1	34,961	34,961	0		34,961
REQUEST NUMBER 7 TOTAL		**PROPOSED**		32,619	0	32,619	32,619

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2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	4	2,722	10,888	0		10,888
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	10,888	0	10,888	10,888
15	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	4	3,596	14,384	0		14,384
	REQUEST NUMBER 15 TOTAL		**PROPOSED**	14,384	0	14,384	14,384
20	LIGHTBAR/SIREN/W LIGHT CONTROL 92300 REPLCMENT MACH & EQUIP	5	3,601	18,005	0		18,005
	REQUEST NUMBER 20 TOTAL		**PROPOSED**	18,005	0	18,005	18,005
25	MOBILE DATA TERMINALS 92300 REPLCMENT MACH & EQUIP	11	4,640	51,040	0		51,040
	REQUEST NUMBER 25 TOTAL		**PROPOSED**	51,040	0	51,040	51,040
30	TASERS 92300 REPLCMENT MACH & EQUIP	10	1,065	10,650	0		10,650
	REQUEST NUMBER 30 TOTAL		**PROPOSED**	10,650	0	10,650	10,650
35	RADAR UNIT 92300 REPLCMENT MACH & EQUIP	1	3,000	3,000	0		3,000
	REQUEST NUMBER 35 TOTAL		**PROPOSED**	3,000	0	3,000	3,000

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2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	TACTICAL ENTRY VEST 92300 REPLCMENT MACH & EQUIP	6	2,541	15,246	0		15,246
	REQUEST NUMBER 40 TOTAL		**PROPOSED**	15,246	0	15,246	15,246
45	K9 HOT N POP 92300 REPLCMENT MACH & EQUIP	2	2,146	4,292	0		4,292
	REQUEST NUMBER 45 TOTAL		**PROPOSED**	4,292	0	4,292	4,292
50	MORPHOIDENT HANDHELD SCANNER 92300 REPLCMENT MACH & EQUIP	2	1,700	3,400	0		3,400
	REQUEST NUMBER 50 TOTAL		**PROPOSED**	3,400	0	3,400	3,400
55	DIGITAL SLR CAMERA 92300 REPLCMENT MACH & EQUIP	2	1,300	2,600	0		2,600
	REQUEST NUMBER 55 TOTAL		**PROPOSED**	2,600	0	2,600	2,600
60	WINDOWS 7 TO WINDOWS 10 UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	25	200	5,000	0		5,000
	REQUEST NUMBER 60 TOTAL		**PROPOSED**	5,000	0	5,000	5,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,126,211	524,856	1,651,067	624,147

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2902 CORRECTIONS- LE SALES TAX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	GETAC - INSTALLATION-MOVED TO 1255 60250 EQUIPMENT INSTALLATION CHARGES		0	0	0	0	0
1	GETAC - CLOUD VIDEO SOLUTIONS-MOVED TO 1255 70050 SOFTWARE SERVICE CONTRACT		0	0	0	0	0
1	GETAC-DEPLOYMENT PROJECT MANAGEMENT-MVD TO 1255 71100 OUTSIDE SERVICES		0	0	0	0	0
1	GETAC - BODY WORN CAMERA BUNDLE-MOVED TO 1255 91300 MACHINERY & EQUIPMENT		0	0	0	0	0
1	GETAC - IN VEHICLE GVS PACKAGE-MOVED TO 1255 92300 REPLCMENT MACH & EQUIP		0	0	0	0	0
REQUEST NUMBER 1 TOTAL				0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	0	0	0

6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	ADD AIR SENSORS TO JAIL HVAC SYSTEM 60200 EQUIP REPAIRS/MAINTENANCE	1	17,105	17,105	0		17,105
	REQUEST NUMBER 101 TOTAL		**PROPOSED**	17,105	0	17,105	17,105
102	UPGRADE CONTROLLERS/VALVES 1ST FLOOR CH 60200 EQUIP REPAIRS/MAINTENANCE	1	25,850	25,850	0		25,850
	REQUEST NUMBER 102 TOTAL		**PROPOSED**	25,850	0	25,850	25,850
104	ROOF OVER REALITY HOUSE WALK-IN FREEZER 60100 BLDG REPAIRS/MAINTENANCE	1	8,500	8,500	0		8,500
	REQUEST NUMBER 104 TOTAL		**PROPOSED**	8,500	0	8,500	8,500
201	REPLACE STEEL WINDOW FRAME IN C106 60100 BLDG REPAIRS/MAINTENANCE	1	3,000	3,000	0		3,000
	REQUEST NUMBER 201 TOTAL		**PROPOSED**	3,000	0	3,000	3,000
204	COURTHOUSE PAINTING FOR CIRCUIT CLERK 60100 BLDG REPAIRS/MAINTENANCE	1	17,000	17,000	0		0
	REQUEST NUMBER 204 TOTAL			17,000	0	17,000	0
503	EXTERIOR LIGHTING AT JAIL 60100 BLDG REPAIRS/MAINTENANCE	1	5,000	5,000	0		5,000
	REQUEST NUMBER 503 TOTAL		**PROPOSED**	5,000	0	5,000	5,000
711	IT - LAPTOP 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500

6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 711 TOTAL		**PROPOSED**	1,500	0	1,500	1,500
722	REMOTE ACCESS - COLEY/MOORE 23810 UNTAGGED HARDWARE AND SOFTWARE	2	474	948	0		948
722	REMOTE ACCESS - LAPTOP 23810 UNTAGGED HARDWARE AND SOFTWARE	1	474	474	0		474
722	IT - MOBILE IRON 48050 CELLULAR/MOBILE DEVICE SERVICE		60	0	60		60
	REQUEST NUMBER 722 TOTAL		**PROPOSED**	1,422	60	1,482	1,482
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			79,377	60	79,437	62,437

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6104 GROUNDS MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
203	SPEED "HUMP" FOR DRIVE TO ECC AND SHERIFF 60400 GROUNDS MAINTENANCE	1	0	0	0	0	0
	REQUEST NUMBER 203 TOTAL			0	0	0	0
301	SALT SPREADER FOR JOHN DEERE TRACTOR 91300 MACHINERY & EQUIPMENT	1	3,500	3,500	0	3,500	3,500
	REQUEST NUMBER 301 TOTAL		**PROPOSED**	3,500	0	3,500	3,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,500	0	3,500	3,500

6200 CAPITAL REPAIRS & REPLACEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
103	BITUMEN ROOF COATING AT COURTHOUSE 60110 MAJOR BLDG REPAIRS/REPL	1	23,000	23,000	0		23,000
	REQUEST NUMBER 103 TOTAL		**PROPOSED**	23,000	0	23,000	23,000
202	ACUTATORS & VALVES FOR JAIL 60200 EQUIP REPAIRS/MAINTENANCE	1	27,000	27,000	0		27,000
	REQUEST NUMBER 202 TOTAL		**PROPOSED**	27,000	0	27,000	27,000
401	REMODEL JUVENILE OFFICE 60110 MAJOR BLDG REPAIRS/REPL	1	65,000	65,000	0		0
	REQUEST NUMBER 401 TOTAL			65,000	0	65,000	0
501	CORSAIR DOOR CONTROLS FOR COURTHOUSE HOLDING 60110 MAJOR BLDG REPAIRS/REPL	1	57,000	57,000	0		0
	REQUEST NUMBER 501 TOTAL			57,000	0	57,000	0
502	SAFETY MESH ON 2ND FLOOR MEZZANINES AT JAIL 60110 MAJOR BLDG REPAIRS/REPL	1	100,000	100,000	0		0
	REQUEST NUMBER 502 TOTAL			100,000	0	100,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			272,000	0	272,000	50,000

